

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

Paris, 30 November - 2 December 2015

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

Report of the Director on the activities carried out  
by IIEP in 2015 and Operational plan for 2016

*Part II – Finance and Budget*

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## IMPLEMENTATION OF THE BUDGET IN 2015

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This financial report provides an overview of the implementation of the 2015 approved budget during the second year of the 9th Medium Term Strategy. It presents a review of the use of IIEP's human and financial resources in the delivery of the Institute's mission. It is the first year that the financial reports show a consolidated view of all three offices, Paris, Pôle de Dakar and Buenos Aires. A summary of additional financial information can be found in the appendices including 2014 financial data for comparison purposes.

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

**Table 1-2015: statement of resources and expenditure** provides the provisional data for the year ending 2015 compared to the estimates for 2015 from the 53 GB/4. Resources and expenditure for 2015 have been estimated as at 30 September 2015 in United States Dollars (p. 9).

**Schedule 1-2015: estimated resources for 2015** compares new estimates to the approved 53 GB/4 resources (pp. 10-12).

**Schedule 2-2015: estimated expenditure for 2015** compares new estimates to the approved 53 GB/4 expenditure (pp. 13-15).

**Table 2-2015: the Stabilization Reserve Account** shows the situation at the end of 2015, since its establishment on 1 July 1993 by the Governing Board's Resolution 251. (pp. 16)

### Financial Resources

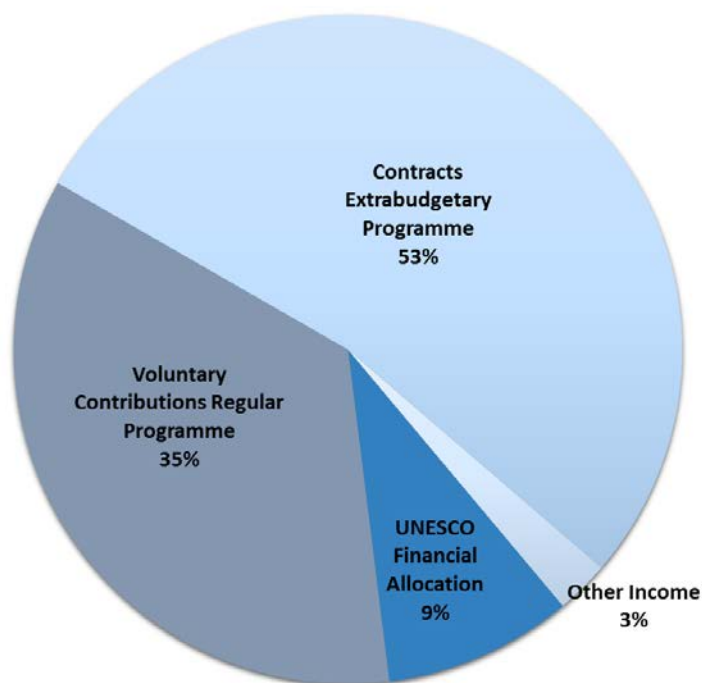
**Overall income** of the Institute in 2015 amounts to US\$ 20 478K.

The **Regular Programme's income** is composed of the UNESCO financial allocation (US\$ 1.9M), voluntary contributions from Governments (US\$ 7.2M) and other income (US\$ 2.9M). Staff costs recovery from extrabudgetary projects makes up 84% of the other income and the rest results from the training programme, sales from publications and other sources.

The total income of the Regular Programme is estimated at US\$ 1 290K higher than the budget; Sweden tripled their contributions from 6 to 20 million SEK per annum for four years and Norway renewed a Programme Cooperation Agreement with UNESCO in March 2015, granting IIEP an additional NOK 5 million, i.e. a total of NOK 25 million (US\$3.3 million).

We reiterate as in previous years the importance and dependence of IIEP on non-earmarked voluntary contributions to achieve its programme objectives. The Institute continues to seek new agreements.

## 2015 Estimated Income



The **Extrabudgetary** new estimated **net income** of US\$ 8 505 486 shows an increase of US\$ 631K (+8%) compared to the approved budget of US\$ 7 874 030. This increase is explained by the implementation of projects in Paris, Pôle de Dakar and Buenos Aires, signed with Burundi, Malaysia, Mauritania, Organization Ibero-American States (OEI) and others. This level of income is net of cost recovery and other interfund eliminations (Schedule 1).

The graph above shows that the Extrabudgetary (earmarked) funding represents 53% of the total income versus 47% from the Regular programme.

## Expenditure

**Overall expenditure** of the Institute in 2015 amounts to US\$ 18 823K.

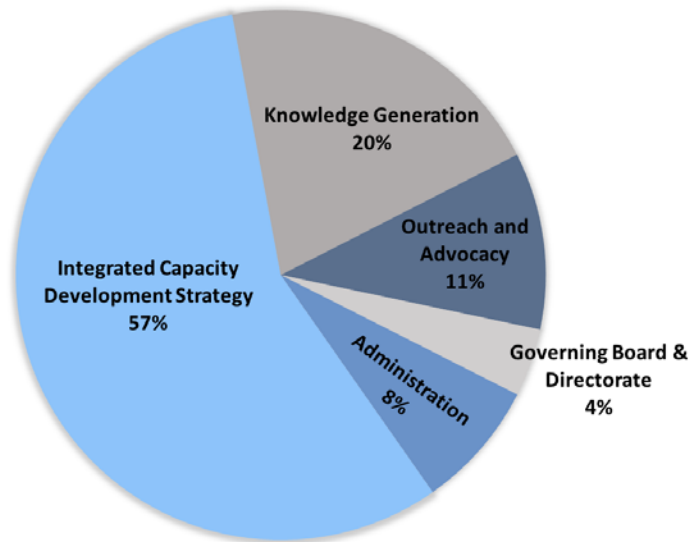
**Regular Programme** implementation expenditure is estimated at US\$ 8 475 740 compared to a budget of US\$ 10 700 713. The main difference is explained by the US\$/€ exchange rate difference between the rate used for the approved 2015 budget and the 2015 actuals. The decrease in **staff costs** (US\$ 1 699K) is explained by 5 vacant posts not filled this year (US\$ 463K) and the strengthening of the US dollar (US\$ 1 319K). This year staff costs include for the first time the provision for ASHI (US\$ 83K), a funding mechanism for the liability of the staff **After Service Health Insurance** as requested by the external auditors.

On the **activity expenditure**, the final execution rate was 84% once the exchange rate factor was integrated. Overall expenditure was in line with 2014 levels.

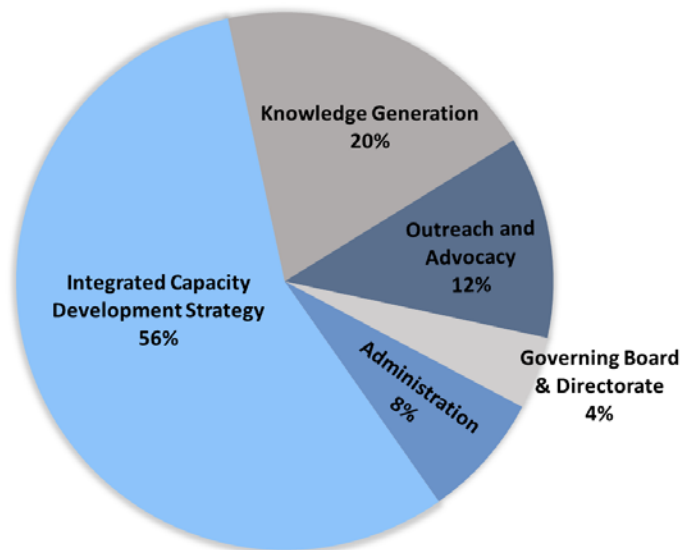
Programme implementation expenditure for the Extrabudgetary Programme is estimated at US\$ 10 347 461 compared to a budget of US\$ 10 223 502. Good implementation rate and higher proposal activity than planned continues.

The charts below show the percentage distribution, by appropriation line. During 2014 and 2015, 88% was spent in programme activities versus 12% spent in Administration, Directorate and Governing Board. Figures include expenditure on staff and activity.

**REGULAR PROGRAMME & EXTRABUDGETARY 2014 EXPENDITURE**

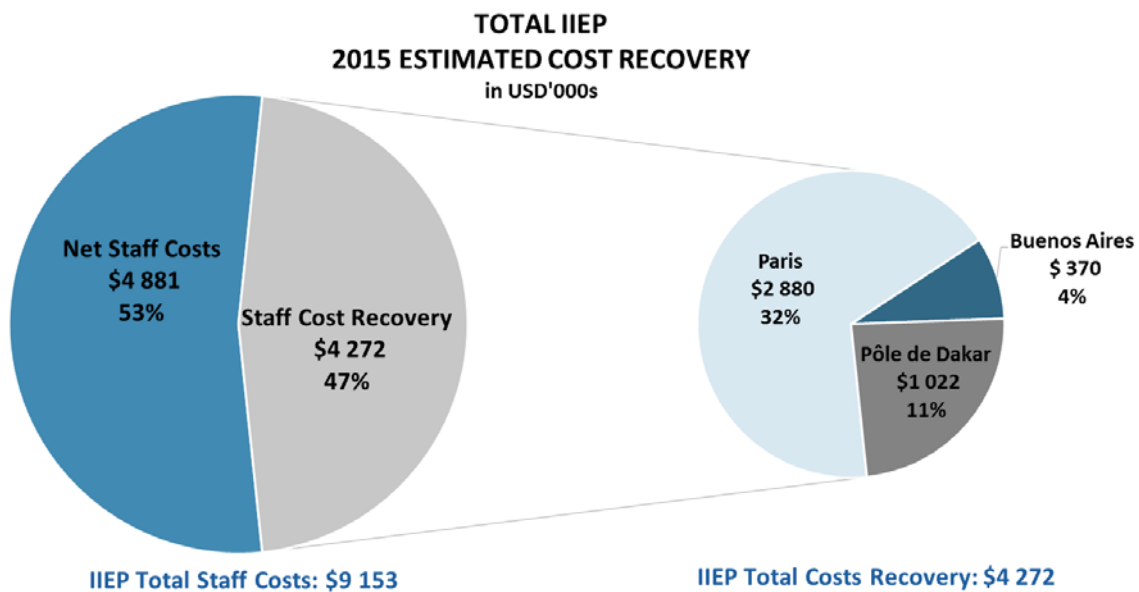


**REGULAR PROGRAMME & EXTRABUDGETARY 2015 EXPENDITURE**

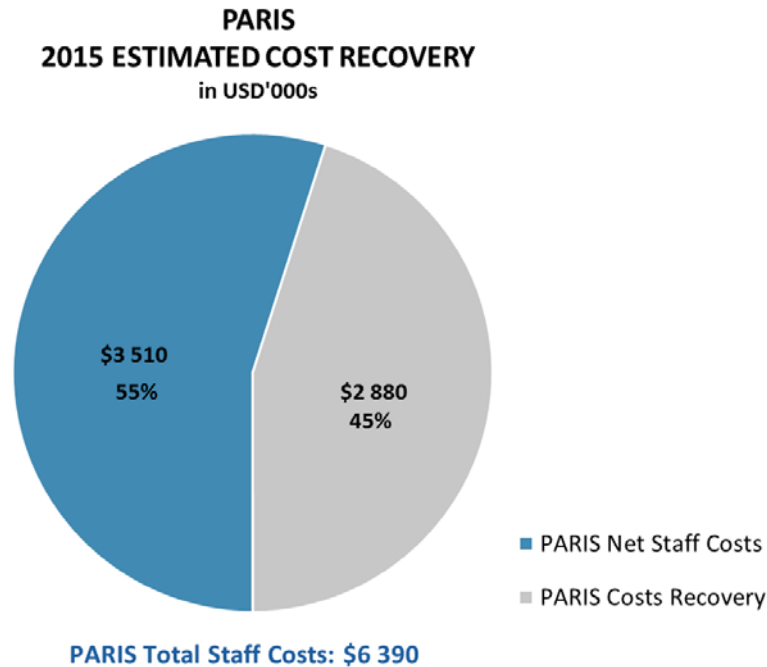


## Cost Recovery

A new mechanism was put in place this year for the optimal and timely recovery of staff time. IIEP will recover 47% of the overall staff costs in 2015.



The Paris office has recovered US\$ 192K less than it was planned but thanks to lower than expected staff costs it shows a better recovery in percentage terms (45%) (See appendix pp. 57).



Figures in USD'000s	2013	2014	2015	2015
	Actual	Actual	Budget	Estimate
Total Staff Costs Paris	8 119	7 060	8 089	6 390
Cost Recovery Paris	(1 844)	(2 514)	(3 072)	(2 880)
<b>Net Staff costs Paris</b>	<b>6 275</b>	<b>4 546</b>	<b>5 017</b>	<b>3 510</b>
<b>Paris % Recovery/year</b>	<b>23%</b>	<b>36%</b>	<b>38%</b>	<b>45%</b>

## APPROPRIATION RESOLUTION

In Appropriation Resolution 516 approved, for the Regular Programme, by the IIEP Governing Board at its 53rd session in 2014, the resources estimated for 2015 was US\$ 12 398 514, while the estimated expenditure was US\$ 10 700 713.

The final estimated amounts of both expenditure and income, as compared with those approved by Resolution 516 of the Governing Board, will be as follows:

### A. Resources for 2015

	(a)	(b)	(a+b)
	Res. 516	Increase (Decrease)	Estimated New Total
	\$	\$	\$
I. UNESCO financial contribution	1 870 500	-	1 870 500
II. Voluntary Contributions	5 739 894	1 482 386	7 222 280
III. Other Income			
Programme Support Funds	2 477 182	(62 082)	2 415 100
Income from training	592 520	(129 926)	462 594
Miscellaneous Income	2 000	-	2 000
Sub-total, I, II & III	10 682 096	1 290 378	11 972 474
IV. Other Resources			
Liquidation of previous years' obligations	70 000	(50 955)	19 045
Transfer to Stabilization Reserve Account	(472 240)	58 964	(413 276)
Other adjustments to reserves and fund balances	(400 000)	-	(400 000)
Reserves and Fund Balances on 1 January	2 518 658	2 155 540	4 674 198
Sub-total, IV	1 716 418	2 163 549	3 879 967
<b>Total Resources</b>	<b>12 398 514</b>	<b>3 453 927</b>	<b>15 852 441</b>

### B. Expenditures for 2015

	(a)	(b)	(c)	(d)	(a+b+c+d)
Appropriation Line	Res. 516	Dollar* Fluct.	Additional activities	Deficit or (Savings) Approved activities	Estimated New Total
	\$	\$	\$	\$	\$
Line 1: Integrated Capacity Development Strategy	4 191 278	711 774	-	(1 518 736)	3 384 316
Line 2: Knowledge Generation	1 856 503	315 276	-	(812 590)	1 359 189
Line 3: Outreach and Advocacy	1 976 765	335 699	-	(784 211)	1 528 253
Line 4.1 : Governing Board	308 490	52 389	-	(110 400)	250 479
Line 4.2 : Directorate	691 910	117 502	-	(237 836)	571 576
Line 4.3 : General Administration	1 675 767	284 583	-	(578 423)	1 381 927
<b>Total Appropriation</b>	<b>10 700 713</b>	<b>1 817 223</b>	<b>-</b>	<b>(4 042 196)</b>	<b>8 475 740</b>

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

\* Average exchange rate US\$1 = €0,746 for the 53 GB/5, US\$1 = €0,898 for the 55 GB/4

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

## Resolution 524

The Governing Board,

**Having examined** the Report by the Director on the activities of the IIEP in 2015 (Document 55 GB/4 – Part II),

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

**Resolves** that for the financial period 1 January to 31 December 2015, the total appropriation should amount to US\$ 8 475 740 to be financed by resources estimated at US\$ 15 852 441 as follows:

### A. Regular Programme

<b>Appropriation Line</b>	<b>Amount in US\$</b>
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	3 384 316
B. Knowledge Generation (line 2)	1 359 189
C. Outreach and Advocacy (line 3)	1 528 253
<b>Sub-total I</b>	<b>6 271 758</b>
II. Directorate and Administration	
D. Governing Board	250 479
E. Directorate	571 576
F. General Administration	1 381 927
<b>Sub-total II</b>	<b>2 203 982</b>
<b>Total Appropriation</b>	<b><u>8 475 740</u></b>
<b>Income and Other Resources</b>	
I. UNESCO Financial Allocation	1 870 500
II. Voluntary Contributions	7 222 280
<b>Sub-total I &amp; II</b>	<b>9 092 780</b>
III. Other Income	
Programme Support Funds	2 415 100
Annual Training Programme cost recovery	462 594
Miscellaneous Income	2 000
<b>Sub-total III</b>	<b>2 879 694</b>
<b>Total Income I, II &amp; III</b>	<b><u>11 972 474</u></b>
IV. Other Resources	
Liquidation of previous years' obligations	19 045
Transfer to Stabilization Reserve Account	(413 276)
Other adjustments to reserves and fund balances	(400 000)
Reserves and Fund Balances on 1 January	4 674 198
<b>Sub-total IV</b>	<b>3 879 967</b>
<b>Grand Total IIEP Special Account</b>	<b><u>15 852 441</u></b>



## B. Extrabudgetary Programme

**Further taking note** of the expenditure for the Extrabudgetary Programme, by appropriation line, and in view of the new contracts and available financial resources for 2015,

**Resolves** that for the financial period 1 January to 31 December 2015, the total appropriation should amount to US\$ 6 473 340 to be financed by resources estimated at US\$ 14 782 424 as follows:

<b>Appropriation Line</b>	<b>Amount in US\$</b>
I. Programme Operations <sup>1</sup>	
A. Integrated Capacity Development Strategy (line 1)	7 218 623
B. Knowledge Generation (line 2)	2 329 156
C. Outreach and Advocacy (line 3)	763 399
<b>Sub-total I</b>	<b>10 311 178</b>
II. Directorate and Administration	
D. General Administration (Renovation of building & SSA)	36 283
<b>Sub-total II</b>	<b>36 283</b>
III. Programme Support Funds	
E. Programme Support Fund Interfund eliminations	(3 874 121)
<b>Sub-total III</b>	<b>(3 874 121)</b>
<b>Total Appropriation</b>	<b><u>6 473 340</u></b>
<b>Income and Other Resources</b>	
I. Contracts	
Governments	5 121 890
Other	7 257 717
France (IIEP building maintenance)	-
<b>Sub-total I</b>	<b>12 379 607</b>
II. Other Income	
Programme Support Fund Interfund eliminations	(3 874 121)
<b>Sub-total II</b>	<b>(3 874 121)</b>
<b>Total Income I &amp; II</b>	<b><u>8 505 486</u></b>
III. Other Resources	
Liquidation of previous years' obligations	134 175
Other adjustments to reserves and fund balances	400 000
Reserves and Fund Balances on 1 January <sup>2</sup>	5 742 763
<b>Sub-total III</b>	<b>6 276 938</b>
<b>Grand Total Income and Other Resources, Extrabudgetary Programme</b>	<b><u>14 782 424</u></b>

<sup>1</sup> Includes Buenos Aires & Pôle de Dakar programmes and activities

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

## 2014 CERTIFIED ACCOUNTS

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

The 2014 Accounts were certified by the External Auditor on 8 July 2015. They are available in document *55 GB/4 Inf.1*. The Governing Board may wish to adopt the following resolution:

### Resolution 525

The Governing Board,

**Having examined** the certified accounts for the year 2014 and the Auditor's report thereon contained in document *55 GB/4 Inf.1*,

**Approves** the report of the External Auditor and the audited financial statements of IIEP for the financial period 1 January – 31 December 2014,

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

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

Regular and Extrabudgetary Programmes	Budget Approved 2015				New Estimates 2015				
	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	in Euros*
<b>IIEP SPECIAL ACCOUNT INCOME</b>									
I. UNESCO Financial Allocation	1 870 500	-	-	1 870 500	1 870 500	-	-	1 870 500	1 679 709
II. Voluntary Contributions	5 739 894	-	-	5 739 894	7 222 280	-	-	7 222 280	6 485 607
III. Contracts									
Governments	-	4 349 118	-	4 349 118	-	5 121 890	-	5 121 890	4 599 457
Other	-	6 042 116	(474 110)	5 568 006	-	7 257 717	(1 524 387)	5 733 330	5 148 531
France (IIEP building maintenance)	-	301 609	-	301 609	-	-	-	-	-
<b>TOTAL, GENERAL INCOME</b>	<b>7 610 394</b>	<b>10 692 843</b>	<b>(474 110)</b>	<b>17 829 127</b>	<b>9 092 780</b>	<b>12 379 607</b>	<b>(1 524 387)</b>	<b>19 948 000</b>	<b>17 913 304</b>
IV. OTHER INCOME									
Programme Support Funds <sup>1</sup>	2 477 182	-	(2 122 183)	354 999	2 415 100	-	(2 186 233)	228 867	205 523
Training Programme cost recovery <sup>2</sup>	592 520	-	(222 520)	370 000	462 594	-	(163 501)	299 093	268 586
Miscellaneous Income <sup>3</sup>	2 000	-	-	2 000	2 000	-	-	2 000	1 796
<b>TOTAL, OTHER INCOME</b>	<b>3 071 702</b>	<b>-</b>	<b>(2 344 703)</b>	<b>726 999</b>	<b>2 879 694</b>	<b>-</b>	<b>(2 349 734)</b>	<b>529 960</b>	<b>475 904</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>10 682 096</b>	<b>10 692 843</b>	<b>(2 818 813)</b>	<b>18 556 126</b>	<b>11 972 474</b>	<b>12 379 607</b>	<b>(3 874 121)</b>	<b>20 477 960</b>	<b>18 389 208</b>
<b>EXPENDITURE</b>									
<b>9th Medium-Term Strategy</b>									
I. PROGRAMME OPERATIONS									
Line 1: Integrated Capacity Development Strategy	4 191 278	6 954 463	(2 124 412)	9 021 329	3 384 316	7 218 623	(3 047 682)	7 555 257	6 784 621
Line 2: Knowledge Generation	1 856 503	2 260 536	(625 651)	3 491 388	1 359 189	2 329 156	(631 925)	3 056 420	2 744 665
Line 3: Outreach and Advocacy	1 976 765	831 400	(68 750)	2 739 415	1 528 253	763 399	(194 514)	2 097 138	1 883 230
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>8 024 546</b>	<b>10 046 399</b>	<b>(2 818 813)</b>	<b>15 252 132</b>	<b>6 271 758</b>	<b>10 311 178</b>	<b>(3 874 121)</b>	<b>12 708 815</b>	<b>11 412 516</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION									
Line 4.1 : Governing Board	308 490	-	-	308 490	250 479	-	-	250 479	224 930
Line 4.2 : Directorate	691 910	-	-	691 910	571 576	-	-	571 576	513 275
Line 4.3 : Administration									
General Administration	1 298 548	-	-	1 298 548	1 074 104	-	-	1 074 104	964 545
Information Technology	277 219	-	-	277 219	215 960	-	-	215 960	193 932
Staff development	100 000	-	-	100 000	91 863	-	-	91 863	82 493
Renovation of Building	-	126 103	-	126 103	-	30 502	-	30 502	27 391
Staff Service Account	-	1 000	-	1 000	-	-	-	-	-
Administrative support funds	-	50 000	-	50 000	-	5 781	-	5 781	5 191
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM.</b>	<b>2 676 167</b>	<b>177 103</b>	<b>-</b>	<b>2 853 270</b>	<b>2 203 982</b>	<b>36 283</b>	<b>-</b>	<b>2 240 265</b>	<b>2 011 758</b>
<b>TOTAL, EXPENDITURE I - II</b>	<b>10 700 713</b>	<b>10 223 502</b>	<b>(2 818 813)</b>	<b>18 105 402</b>	<b>8 475 740</b>	<b>10 347 461</b>	<b>(3 874 121)</b>	<b>14 949 080</b>	<b>13 424 274</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>(18 617)</b>	<b>469 341</b>	<b>-</b>	<b>450 724</b>	<b>3 496 734</b>	<b>2 032 146</b>	<b>-</b>	<b>5 528 880</b>	<b>4 964 934</b>
IV. OTHER RESOURCES & RESERVES									
Liquidation of previous years' obligations	70 000	50 000	-	120 000	19 045	134 175	-	153 220	137 592
Transfer to the Stabilization Reserve Account <sup>4</sup>	(269 636)	-	-	(269 636)	(210 672)	-	-	(210 672)	(189 183)
Trans. to the Stabilization Reserve Account <sup>5</sup>	(202 604)	-	-	(202 604)	(202 604)	-	-	(202 604)	(181 938)
Adjustments to reserves and Fund Balances <sup>6</sup>	(400 000)	400 000	-	-	(400 000)	400 000	-	-	-
Reserves & Fund Balances on 1 January	2 518 658	5 222 775	-	7 741 433	4 674 198	5 742 763	-	10 416 961	9 354 431
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>1 716 418</b>	<b>5 672 775</b>	<b>-</b>	<b>7 389 193</b>	<b>3 879 967</b>	<b>6 276 938</b>	<b>-</b>	<b>10 156 905</b>	<b>9 120 901</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>7</sup></b>	<b>1 697 801</b>	<b>6 142 116</b>	<b>-</b>	<b>7 839 917</b>	<b>7 376 701</b>	<b>8 309 084</b>	<b>-</b>	<b>15 685 786</b>	<b>14 085 835</b>

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

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

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

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

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

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

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

\* Exchange rate of US dollar/euro : 2014 US\$1 = €0,820; 2015 US\$1 = €0,898 (estimates as of 30/09/15)

**SCHEDULE 1-2015. IIEP ESTIMATED RESOURCES IN 2015**  
(Expressed in current United States Dollars)  
(Page 1 of 3)

**Regular and Extrabudgetary Programmes**

Source	2015 Approved	Share %	2015 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 870 500	10,08	1 870 500	9,13	-
II. Voluntary Contributions					
Argentina	142 558	0,77	23 360	0,11	(119 198)
India	10 000	0,05	-	-	(10 000)
Norway	3 179 774	17,14	3 340 236	16,31	160 462
Sweden	828 615	4,47	2 364 660	11,55	1 536 045
Switzerland	1 578 947	8,51	1 494 024	7,30	(84 923)
Total, Voluntary Contributions	5 739 894	30,93	7 222 280	35,27	1 482 386
<b>TOTAL, I &amp; II</b>	<b>7 610 394</b>	<b>41,01</b>	<b>9 092 780</b>	<b>44,40</b>	<b>1 482 386</b>
III. OTHER INCOME					
Programme Support Funds	2 477 182	13,35	2 415 100	11,79	(62 082)
Income from training	592 520	3,19	462 594	2,26	(129 926)
Miscellaneous Income	2 000	0,01	2 000	0,01	-
<b>TOTAL, OTHER INCOME</b>	<b>3 071 702</b>	<b>16,55</b>	<b>2 879 694</b>	<b>14,06</b>	<b>(192 008)</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>10 682 096</b>	<b>57,57</b>	<b>11 972 474</b>	<b>58,47</b>	<b>1 290 378</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
Contracts - Governments					
Argentina (Federal Government)*	1 500 000	8,08	1 545 184	7,55	45 184
Burkina Faso**	98 440	0,53	-	-	(98 440)
Burundi**	-	-	199 950	0,98	199 950
Cambodia	600 000	3,23	332 537	1,62	(267 463)
Colombia*	-	-	30 000	0,15	30 000
Denmark (DANIDA) * <sup>1</sup>	-	-	-	-	-
France (AFD - Convention 2013)**	1 350 678	7,28	1 350 678	6,60	-
Germany (GIZ)	-	-	-	-	-
Malaysia	-	-	325 440	1,59	325 440
Mauritania**	-	-	97 067	0,47	97 067
Sweden (SIDA)	800 000	4,31	1 157 410	5,65	357 410
UAE	-	-	54 434	0,27	54 434
Uruguay*	-	-	29 190	0,14	29 190
<b>Total, Contracts - Governments</b>	<b>4 349 118</b>	<b>23,44</b>	<b>5 121 890</b>	<b>25,01</b>	<b>772 772</b>
Contracts - Others					
Aerolinas Argentina*	-	-	18 779	0,09	18 779
Agence Française de Développement (AFD - PEFOP)**	-	-	2 178 640	10,64	2 178 640
CLADE*	-	-	-	-	-
The German Academic Exchange Service (DAAD)	-	-	-	-	-
Protect Education in Insecurity & Conflict Program (EAA-PEIC)	500 000	2,69	220 381	1,08	(279 619)
European Commission	171 537	0,92	22 348	0,11	(149 189)
Foundation ARCOR*	-	-	-	-	-
Foundation Compromiso*	-	-	-	-	-
Fundación Omar Dengo*	-	-	30 000	0,15	30 000
Global Partnership for Education (GPE) <sup>4</sup> (PAR)	611 589	3,30	611 589	2,99	-
Global Partnership for Education (GPE) <sup>4</sup> (PDK)	529 182	2,85	168 780	0,82	(360 402)

**SCHEDULE 1-2015. IIEP ESTIMATED RESOURCES IN 2015**  
 (Expressed in current United States Dollars)  
 (Page 2 of 3)

**Regular and Extrabudgetary Programmes**

Source	2015	Share	2015	Share	Increase/(Decrease)
	Approved	%	New Estimates	%	of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
Hewlett Foundation	-	-	67 800	0,33	67 800
INTEL	-	-	-	-	-
Instituto Nacional para la Evaluación de la Educación (INEE)*	-	-	-	-	-
JP Morgan Chase Foundation	-	-	-	-	-
MacArthur Foundation	-	-	-	-	-
Master Card Foundation	-	-	-	-	-
Mott MacDonald	465 000	2,51	445 529	2,18	(19 471)
Organization Iberico-American States (OEI)*	-	-	156 804	0,77	156 804
P4LP (Planning for Learning Portal)	-	-	65 000	0,32	65 000
Plan Internantional*	-	-	29 310	0,14	29 310
Regional Center for Quality & Excellence in Education	-	-	24 947	0,12	24 947
Universidad de la Punta*	-	-	31 588	0,15	31 588
UNESCO	<b>120 000</b>	0,65	<b>581 996</b>	2,84	<b>461 996</b>
UNICEF <sup>2</sup>	<b>1 149 115</b>	6,19	<b>469 307</b>	2,29	<b>(679 808)</b>
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	678 480	3,66	452 524	2,21	(225 956)
Annual Training Program (Fellowships IBA)	60 000	0,32	69 784	0,34	9 784
Annual Training Program (Fellowships PDK)	280 423	1,51	200 000	0,98	(80 423)
Staff Service Account	8 000	0,04	20 040	0,10	12 040
Other Extrabudgetary Income	1 468 790	7,92	1 392 572	6,80	(76 218)
<b>Total, Contracts - Others</b>	<b>6 042 116</b>	<b>32,56</b>	<b>7 257 717</b>	<b>35,44</b>	<b>1 215 601</b>
France (IIEP building maintenance)	301 609	1,63	-	-	(301 609)
<b>TOTAL, CONTRACTS</b>	<b>10 692 843</b>	<b>57,62</b>	<b>12 379 607</b>	<b>60,45</b>	<b>1 686 764</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Costs	(747 376)	- 4,03	(728 720)	- 3,56	18 656
Staff costs recovery & other	(2 071 437)	- 11,16	(3 145 401)	- 15,36	(1 073 964)
Total, Elimination - PSF	(2 818 813)	- 15,19	(3 874 121)	- 18,92	(1 055 308)
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>7 874 030</b>	<b>42,43</b>	<b>8 505 486</b>	<b>41,53</b>	<b>631 456</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>18 556 126</b>	<b>100,00</b>	<b>20 477 960</b>	<b>100,00</b>	<b>1 921 834</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	70 000	-	19 045	-	(50 955)
Liquidation of previous years' obligations, Exb. Prog	50 000	-	134 175	-	84 175
Transfer to Stabilization Reserve Account	(269 636)	-	(210 672)	-	58 964
Transfer to Stabilization Reserve Account	(202 604)	-	(202 604)	-	-
Reserves & Fund Balances on 1 January, Regular Prog.	2 518 658	-	4 674 198	-	2 155 540
Reserves & Fund Balances on 1 January, Exb. Prog	5 222 775	-	5 742 763	-	519 988
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>7 389 193</b>	<b>-</b>	<b>10 156 905</b>	<b>-</b>	<b>2 767 712</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>25 945 319</b>	<b>-</b>	<b>30 634 866</b>	<b>-</b>	<b>4 689 547</b>

**SCHEDULE 1-2015. IIEP ESTIMATED RESOURCES IN 2015**  
 (Expressed in current United States Dollars)  
 (Page 3 of 3)

**Regular and Extrabudgetary Programmes**

Source	2015 Approved	Share %	2015 New Estimates	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>C. IN-KIND CONTRIBUTIONS</b>					
<b>I. PHYSICAL FACILITIES</b>					
Rental for the IIEP building/Paris	1 876 676	57,27	1 275 168	92,19	(601 508)
Rental for the IIEP building/Buenos Aires	1 400 000	42,73	108 000	7,81	(1 292 000)
<b>TOTAL, PHYSICAL FACILITIES</b>	<b>3 276 676</b>	<b>100,00</b>	<b>1 383 168</b>	<b>100,00</b>	<b>(1 893 508)</b>
<b>D. RESOURCES DECENTRALIZED TO IIEP</b>					
<b>I. UNESCO DECENTRALIZED FUNDS</b>					
Funds-in-Trust	190 000	50,67	295 652	44,16	105 652
Regular Programme	185 000	49,33	373 863	55,84	188 863
<b>TOTAL, DECENTRALIZED FUNDS</b>	<b>375 000</b>	<b>100,00</b>	<b>669 515</b>	<b>100,00</b>	<b>294 515</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	<b>3 651 676</b>	<b>100,00</b>	<b>2 052 683</b>	<b>100,00</b>	<b>(1 598 993)</b>
<b>GRAND TOTAL</b>	<b>29 596 995</b>	<b>100,00</b>	<b>32 687 548</b>	<b>100,00</b>	<b>3 090 553</b>

\* Contributions to IIEP Buenos Aires.

\*\* Contributions to IIEP Pôle de Dakar.

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

(Page 1 of 3)

Regular and Extrabudgetary Programmes	Approved 2015						New Estimates 2015						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg.	Extrab.
Appropriation Line/Programme Chapter	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>A. IIEP SPECIAL ACCOUNT</b>														
<u>I. PROGRAMME OPERATIONS</u>														
1. INTEGRATED CAPACITY DEVELOPMENT STRATEGY (Line 1)														
Training	2 143 988	322 000	<b>2 465 988</b>	23,05	1 058 305 <sup>1</sup>	3 524 293	1 681 373	291 857	<b>1 973 230</b>	23,28	850 673 <sup>1</sup>	2 823 903	492 758	207 632
Technical cooperation	1 577 986	-	<b>1 577 986</b>	14,75	1 961 905 <sup>2</sup>	3 539 891	1 291 372	-	<b>1 291 372</b>	15,24	1 793 991 <sup>2</sup>	3 085 363	286 614	167 914
IIEP Buenos Aires	86 529	60 775	<b>147 304</b>	1,38	1 346 388	1 493 692	58 939	60 775	<b>119 714</b>	1,41	2 384 586	2 504 300	27 590	(1 038 198)
IIEP Pôle de Dakar	-	-	-	-	2 587 865	2 587 865	-	-	-	-	2 189 373	2 189 373	-	398 492
<b>TOTAL, INTEGRATED CAP. DEV'T STRATEGY</b>	<b>3 808 503</b>	<b>382 775</b>	<b>4 191 278</b>	<b>39,17</b>	<b>6 954 463</b>	<b>11 145 741</b>	<b>3 031 684</b>	<b>352 632</b>	<b>3 384 316</b>	<b>39,93</b>	<b>7 218 623</b>	<b>10 602 939</b>	<b>806 962</b>	<b>(264 160)</b>
2. KNOWLEDGE GENERATION (Line 2)														
Foresight	190 484	37 500	<b>227 984</b>	2,13	15 936	243 920	69 959	4 136	<b>74 095</b>	0,87	-	74 095	153 889	15 936
Reduced social inequalities, particularly gender ine	168 125	15 000	<b>183 125</b>	1,71	57 255	240 380	57 731	-	<b>57 731</b>	0,68	-	57 731	125 394	57 255
Improved cognitive and non-cognitive learning out	410 916	23 000	<b>433 916</b>	4,06	718 423 <sup>3</sup>	1 152 339	385 412	-	<b>385 412</b>	4,55	447 241 <sup>3</sup>	832 653	48 504	271 182
Governance and accountability	614 269	196 300	<b>810 569</b>	7,57	376 148 <sup>4</sup>	1 186 717	435 061	145 656	<b>580 717</b>	6,85	550 833 <sup>4</sup>	1 131 550	229 852	(174 685)
Resilience of education systems	101 325	47 500	<b>148 825</b>	1,39	305 863	454 688	214 497	-	<b>214 497</b>	2,53	512 680	727 177	(65 672)	(206 817)
IIEP Buenos Aires	37 084	15 000	<b>52 084</b>	0,49	352 220	404 304	31 737	15 000	<b>46 737</b>	0,55	446 710	493 447	5 347	(94 490)
IIEP Pôle de Dakar	-	-	-	-	434 691	434 691	-	-	-	-	371 692	371 692	-	62 999
<b>TOTAL, KNOWLEDGE GENERATION</b>	<b>1 522 203</b>	<b>334 300</b>	<b>1 856 503</b>	<b>17,35</b>	<b>2 260 536</b>	<b>4 117 039</b>	<b>1 194 397</b>	<b>164 792</b>	<b>1 359 189</b>	<b>16,04</b>	<b>2 329 156</b>	<b>3 688 345</b>	<b>497 314</b>	<b>(68 620)</b>
3. OUTREACH AND ADVOCACY (Line 3)														
Institutional knowledge management	861 335	447 100	<b>1 308 435</b>	12,23	16 175	1 324 610	483 348	365 394	<b>848 742</b>	10,01	12 659	861 401	459 693	3 516
Partnerships and cooperation	352 380	170 000	<b>522 380</b>	4,88	167 968	690 348	398 661	142 446	<b>541 107</b>	6,38	238 399	779 506	(18 727)	(70 431)
IIEP Buenos Aires	44 950	101 000	<b>145 950</b>	1,36	33 871	179 821	37 404	101 000	<b>138 404</b>	1,63	6 583	144 987	7 546	27 288
IIEP Pôle de Dakar	-	-	-	-	613 386	613 386	-	-	-	-	505 758	505 758	-	107 628
<b>TOTAL, OUTREACH AND ADVOCACY</b>	<b>1 258 665</b>	<b>718 100</b>	<b>1 976 765</b>	<b>18,47</b>	<b>831 400</b>	<b>2 808 165</b>	<b>919 413</b>	<b>608 840</b>	<b>1 528 253</b>	<b>18,03</b>	<b>763 399</b>	<b>2 291 652</b>	<b>448 512</b>	<b>68 001</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>6 589 371</b>	<b>1 435 175</b>	<b>8 024 546</b>	<b>74,99</b>	<b>10 046 399</b>	<b>18 070 945</b>	<b>5 145 494</b>	<b>1 126 264</b>	<b>6 271 758</b>	<b>74,00</b>	<b>10 311 178</b>	<b>16 582 936</b>	<b>1 752 788</b>	<b>(264 779)</b>

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

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

(Page 2 of 3)

Regular and Extrabudgetary Programmes	Approved 2015						New Estimates 2015						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme			Share	Extrabudg.	Programme	Regular Programme			Share	Extrabudg.	Programme	Reg.	Extrab.
	Staff	Activities	Total	%	Total		Staff	Activities	Total	%	Total		Programme	Programme
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>														
<b>1. GOV. BOARD &amp; DIRECTORATE</b>														
Governing Board	198 490	110 000	<b>308 490</b>	2,88	-	308 490	140 479	110 000	<b>250 479</b>	2,96	-	250 479	58 011	-
Directorate/Monitoring and Evaluation	611 910	80 000	<b>691 910</b>	6,47	-	691 910	552 416	19 160	<b>571 576</b>	6,74	-	571 576	120 334	-
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>810 400</b>	<b>190 000</b>	<b>1 000 400</b>	<b>9,35</b>	-	<b>1 000 400</b>	<b>692 895</b>	<b>129 160</b>	<b>822 055</b>	<b>9,70</b>	-	<b>822 055</b>	<b>178 345</b>	-
<b>2. ADMINISTRATION</b>														
General Administration	622 398	676 150	<b>1 298 548</b>	12,14	-	1 298 548	463 226	610 878	<b>1 074 104</b>	12,67	-	1 074 104	224 444	-
Institutional Information Technology	66 819	210 400	<b>277 219</b>	2,59	-	277 219	88 661	127 299	<b>215 960</b>	2,55	-	215 960	61 259	-
Staff development	-	100 000	<b>100 000</b>	0,93	-	100 000	-	91 863	<b>91 863</b>	1,08	-	91 863	8 137	-
Renovation of building	-	-	-	-	126 103 <sup>5</sup>	126 103	-	-	-	-	30 502 <sup>5</sup>	30 502	-	95 601
Staff Service Account	-	-	-	-	1 000	1 000	-	-	-	-	-	-	-	1 000
Administrative support funds	-	-	-	-	50 000	50 000	-	-	-	-	5 781	5 781	-	44 219
<b>TOTAL, ADMINISTRATION</b>	<b>689 217</b>	<b>986 550</b>	<b>1 675 767</b>	<b>15,66</b>	<b>177 103</b>	<b>1 852 870</b>	<b>551 887</b>	<b>830 040</b>	<b>1 381 927</b>	<b>16,30</b>	<b>36 283</b>	<b>1 418 210</b>	<b>293 840</b>	<b>140 820</b>
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>1 499 617</b>	<b>1 176 550</b>	<b>2 676 167</b>	<b>25,01</b>	<b>177 103</b>	<b>2 853 270</b>	<b>1 244 782</b>	<b>959 200</b>	<b>2 203 982</b>	<b>26,00</b>	<b>36 283</b>	<b>2 240 265</b>	<b>472 185</b>	<b>140 820</b>
<b>TOTAL EXPENDITURE I &amp; II</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>10 223 502</b>	<b>20 924 215</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>10 347 461</b>	<b>18 823 201</b>	<b>2 224 973</b>	<b>(123 959)</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>														
Programme Support Costs	-	-	-	-	(747 376)	(747 376)	-	-	-	-	(728 720)	(728 720)	-	(18 656)
Staff costs recovery & other	-	-	-	-	(2 071 437)	(2 071 437)	-	-	-	-	(3 145 401)	(3 145 401)	-	1 073 964
Total, Elimination - PSF	-	-	-	-	(2 818 813)	(2 818 813)	-	-	-	-	(3 874 121)	(3 874 121)	-	1 055 308
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>7 404 689</b>	<b>18 105 402</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>6 473 340</b>	<b>14 949 080</b>	<b>2 224 973</b>	<b>931 349</b>

<sup>5</sup> Expenses for maintenance of premises  
55 GB/4 Part II



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

Regular and Extrabudgetary Programmes	Approved 2015						New Estimates 2015						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme		Share		Extrabudg.		Regular Programme		Share		Extrabudg.		Reg.	Extrab.
Appropriation Line/Programme Chapter	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>B. IN-KIND EXPENDITURE</b>														
<u>PHYSICAL FACILITIES</u>														
Rental for the IIEP/Paris building	-	-	-	-	1 876 676	1 876 676	-	-	-	-	1 275 168	1 275 168	-	601 508
Rental for the IIEP/BA building	-	-	-	-	1 400 000	1 400 000	-	-	-	-	108 000	108 000	-	1 292 000
<b>TOTAL, PHYSICAL FACILITIES</b>	-	-	-	-	<b>3 276 676</b>	<b>3 276 676</b>	-	-	-	-	<b>1 383 168</b>	<b>1 383 168</b>	-	<b>1 893 508</b>
<b>C. EXPENDITURE FROM DECENTRALIZED FUNDS</b>														
<u>UNESCO DECENTRALIZED FUNDS</u>														
Extra-budgetary funds	-	-	-	-	190 000	190 000	-	-	-	-	295 652	295 652	-	(105 652)
Regular Programme	-	-	-	-	185 000	185 000	-	-	-	-	373 863	373 863	-	(188 863)
<b>TOTAL, DECENTRALIZED FUNDS</b>	-	-	-	-	<b>375 000</b>	<b>375 000</b>	-	-	-	-	<b>669 515</b>	<b>669 515</b>	-	<b>(294 515)</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	-	-	-	-	<b>3 651 676</b>	<b>3 651 676</b>	-	-	-	-	<b>2 052 683</b>	<b>2 052 683</b>	-	<b>1 598 993</b>
<b>GRAND TOTAL</b>	<b>8 088 988</b>	<b>2 611 725</b>	<b>10 700 713</b>	<b>100,00</b>	<b>11 056 365</b>	<b>21 757 078</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>8 526 023</b>	<b>17 001 763</b>	<b>2 224 973</b>	<b>2 530 342</b>

**TABLE 2**  
**UNESCO**  
**INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STABILIZATION RESERVE ACCOUNT**  
**STATEMENT OF INCOME AND EXPENDITURE FOR 2015**

(Estimated on 30/09/2015)

	US\$	Euros
<b>BALANCE BROUGHT FORWARD 1 JANUARY 2015</b>	6 033 166	4 947 196 <sup>1</sup>
<b>INCOME</b>		
Previous year's 5% payroll (2015)	210 672	189 183 <sup>2</sup>
Partial reimbursement for renovation of cafeteria	202 640	181 971 <sup>2</sup>
Interest gained Est. 2015	141 000	126 618 <sup>2</sup>
<b>TOTAL ESTIMATED INCOME</b>	<b>554 312</b>	<b>497 772</b>
<b>EXPENDITURE</b>		
Separation by Attrition (Retirement)	70 000	62 860 <sup>2</sup>
Termination of Service contracts (Migration to PA)	595 465	534 728 <sup>2</sup>
<b>TOTAL ESTIMATED EXPENDITURE</b>	<b>665 465</b>	<b>597 588</b>
<b>EXCESS/(SHORTFALL) OF INCOME/EXPENDITURE</b>	<b>(111 153)</b>	<b>(99 816)</b>
<b>BALANCE AS AT 31 DECEMBER 2015</b>	<b>5 922 013</b>	<b>4 847 380</b>

<sup>1</sup> U.N. rate of exchange used for 2014: US\$1 = € 0.820 (certified accounts)

<sup>2</sup> U.N. rate of exchange used, estimated average for 2015: US\$1 = € 0.898

## Administration Unit

The Administration introduced in 2015 a new Business Application Portal, called **DUO**, an online tool for **Contracts and Travel management**; its implementation resulted in the streamlining of the creation, certification and approval process. The aim was to increase efficiency, transparency and economy by updating current practices and streamlining processes.

The prepaid cash cards, an **electronic payment** solution to reduce the amount of cash handled for DSA payments in Paris, was finally implemented in May and around €50,000 disbursed using this new method.

A **Manual of IIEP Administrative and Accounting Procedures** should be completed and issued in December. This manual of procedures establishes the steps for each task undertaken, the stakeholders involved and the tools used to carry out those tasks. It also makes reference to the current delegation of authority which identifies the line of responsibilities for administrative and financial management.

**Finance monitoring** was enhanced with the implementation of regular project review meetings. The Administration worked closely with the Director's Office and all Teams on the design and elaboration of an extrabudgetary process from prospect to implementation.

**Human Resources** supported management in various areas and was particularly active this year. Further details are given in this page 18 of this document.

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

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

The team also contributes to the sustainability of IIEP by:

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

## General Administration Expenditure for 2015

**G**eneral Administration expenditure includes the purchase and maintenance of equipment, furniture and supplies, building insurance and maintenance, utilities etc. The estimated expenditure for 2015 amounts to US\$ 611K versus US\$ 515K in 2014. This increase is mainly explained by the replacement of the high tension power transformer in the basement to conform to current legislation.

The total expenditure for the Information Technology Unit is estimated at US\$ 127K compared to a budget of US\$ 210K. The variance is mainly explained by the delay in the identification and customization of a

software package which will allow the TEP team to manage applications and selection through marks record keeping and transcript production (US\$ 50K) and delays in making some hardware purchases (US\$ 30K).

## Management of Premises

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

Discussions are in progress with the French Ministry of Higher Education and the French Ambassador to UNESCO regarding the continued support for the IIEP building maintenance during the next five years.

The Pôle de Dakar team resides in the premises of the UNESCO Regional Office in Dakar (BREDA). A fee for rent and services is paid to the host.

## Information Technology, Tools and Systems

The IT unit has operated without an ICT Officer during 2015 due to an unfruitful recruitment. It has not been easy but the IT Assistant has managed to cope well with the help of temporary personnel. All support and services to users were assured. The recruitment of the ICT Officer was relaunched and is currently in progress.

Despite the challenging year, the IT unit carried out an in-depth audit of the IT infrastructure with the help of consultants and the implementation of the recommendations started in November 2015. The team had to solve a few incidents related to systems failure during this year (hard drives and backup servers) due to ageing network architecture. The plan is to consolidate, secure and meet the evolving and expanding needs of the Institute in information and communication technology. It is an important and major project for the Institute. As first priority in 2015, a new proxy appliance will be configured and installed to allow the full exploitation of the internet connection; improvements will also be made to the security and the mail server before the end of the year.

## Human Resources Management

Great progress has been made in the area of Human Resources management in 2015 and practically all of the objectives set have been achieved. However, the Institute is still waiting for the classification results from Headquarters to advertise the three vacant senior positions. Discussions between the IIEP Director and the ADG of Education are underway.

### ***Transition of Service Contract Holders to Fixed Term Project Appointment Contracts***

The long-standing issue arising from the introduction in the 1990s of IIEP Service Contracts was completely resolved at the end of March 2015 as planned. Starting April 1<sup>st</sup> 2015, the remaining 21 IIEP service contract holders were offered Project Appointments, a UNESCO fixed-term staff contract introduced in 2012.

The whole process required a great deal of time and effort during the first three months of the year. This included reviewing existing and drafting of new terms of reference with the support of a classification consultant recommended by HRM HQ, setting up of a service contract holders' group of representatives, and holding several individual and group meetings between Management, Administration, HRM and SC holders. Given that most of the IIEP Service Contract holders had worked for many years at IIEP, they

requested derogations on a number of HR provisions, which were accorded by the Director General, in order to facilitate a successful transition from IIEP Service Contracts to UNESCO staff contracts.

The exercise resulted in the separation of the concerned personnel, and their subsequent appointment to Project Appointment staff positions, with no disruptions to programme implementation.

Financial costs that arose from these transitional arrangements for the payment of separation indemnities and accrued annual leave, amounted to \$ 595,465 (Euros 561,521). These costs were covered by the IIEP's Stabilization Fund after obtaining approval from the Governing Board. It should be noted that a much larger financial and legal liability for the Institute was avoided.

With regard to established posts, the classification consultant conducted a review of all Job Descriptions for consistency and to meet UN classification standards. Most of the Job Descriptions were simply updated, however some new ones were drafted, and several revised to reflect actual responsibilities and tasks. 25 Job descriptions were reviewed by the respective supervisors, finalized by IIEP HR and submitted to HRM HQ for classification review. The Institute is awaiting the classification results to advertise three Team Leaders' P5 positions (Information Services, Research & Development, and Training and Education Programme) and a G6 Senior Assistant to the Director position. A request for reclassification of eight established posts is also pending.

### ***Recruitment***

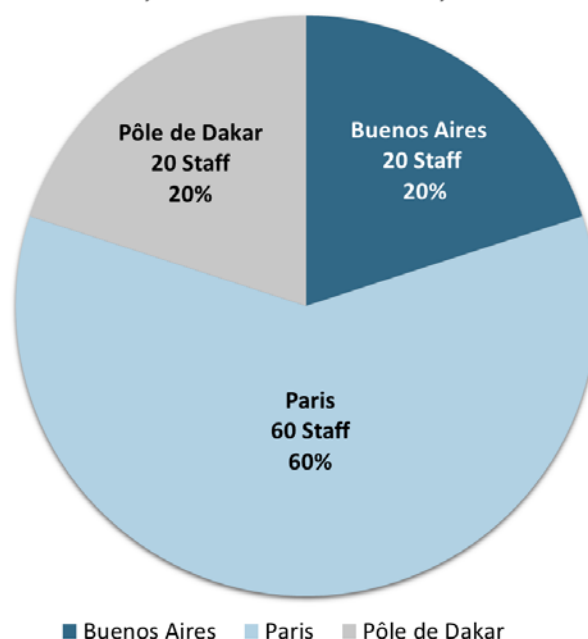
Human Resources have dealt with a very high number of recruitment activities throughout 2015 to ensure the delivery of IIEP's mandate and programmes.

As of 31 October 2015, 23 recruitment processes have been completed for IIEP Paris and the Pôle de Dakar, out of which 19 staff members have taken up their functions. IIEP leadership is fully in place after the Deputy Director's appointment in the month of May. Six recruitment processes are in progress for both offices.

In October 2015, the headcount in IIEP Paris, Buenos Aires and Pôle de Dakar was 100 people (staff and UNESCO service contracts) compared to 87 in 2014:

- 60 staff members working in the Paris office compared with 54 staff in 2014.
- 20 people working in the Pôle de Dakar office compared with 13 staff in 2014.
- The work force of the Buenos Aires office remained stable in 2015 with 20 people.
- One staff member of Paris retired in August 2015, and three SC holders were separated.

**Distribution of 100 IIEP Staff Members in BA, PDK and Paris Offices, 2015**



**The workforce in Paris in 2015** is comprised of 35 Professional staff and 25 General Service staff. The number of female staff (44 or 73%) is still very high compared with the number of male staff (16), with 27 Professional female staff and 17 female General Service staff. There is an increase in the number of female professional staff which were 21 in October 2014, as all but one professional position's recruitments in 2015 resulted in the appointment of a female candidate.

**In IIEP Buenos Aires**, the staffing situation has remained stable over the past year: two staff members hold UNESCO Fixed-Term contracts funded by IIEP's regular budget (the Head of Office and the Administrative Assistant). The remaining 18 people have UNESCO Service Contracts and are remunerated by extrabudgetary funds. Out of the 20 people, the IBA Office counts 11 professionals (7 or 63% female) and 9 General Service staff (6 or 67% female).

The Pôle de Dakar completed several recruitment processes to meet its target of 24 staff members by end of 2015, compared to 13 staff members in October 2014. 12 recruitment processes have been completed with 10 new positions filled by October 2015. The workforce in Dakar is comprised of 14 male staff (64%) including 13 professional, and 6 female staff out of which 3 are professional. Out of the 24 staff, 8 will be financed by the AFD - PEFOP project.

The overall number of female staff in all three offices (63) remains much higher than the number of male staff (37).

The following appointments took place in 2015: 11 Paris & 12 Pôle de Dakar staff

Post	Grade	Team	Contract type	Effective date
<b><i>IIEP Paris Office</i></b>				
Deputy Director	D1	DIR	FT	May
Programme Specialist	P4	TC	PA	July
Programme Specialist	P3	TC	PA	June
Project Officer (CapEFA)	P3	TC	PA	Sept
Assistant Project Officer	P2	TC	PA	Sept
Assistant Communication Officer	P2	INS	PA	June
Assistant Programme Specialist	P1	R&D	PA	Feb
Assistant Finance & Accounting Officer	P1	ADM	PA	Nov
Assistant WEB Manager	P1	INS	PA	Nov
Accounts payable Assistant	G6	ADM	PA	June
Programme Assistant	G5	R&D	PA	Sept
<b><i>IIEP Pôle de Dakar Office</i></b>				
Sr Education Policy Analyst	P4	PDK	PA	May
Chief of Project (PEFOP)	P4	PDK	PA	June
Training Officer	P4	PDK	PA	Oct
Policy Analyst	P3	PDK	PA	March
Expert in network animation (PEFOP)	P3	PDK	PA	Oct
Expert in institutional analysis (PEFOP)	P3	PDK	PA	Oct
Assistant Education Policy Analyst	P2	PDK	PA	June
Assistant Education Policy Analyst	P1	PDK	PA	Sept
Assistant Communication & WEB Officer	P1	PDK	PA	Nov
Finance Assistant	G6	PDK	PA	Jan
Administrative Assistant (PEFOP)	G5	PDK	PA	July
Driver (PEFOP)	G3	PDK	PA	Nov

Separations in 2015: 8 staff

Post	Grade	Contract Type	Reason	Effective Date
<b><i>IIEP Paris Office</i></b>				
Assistant Project Officer	P2	SC	Resignation	Feb
Coordinator SACMEQ	P2	SC	End of contract	June
Accounts Payable Assistant	G6	SC	End of contract	July
Sr Secretarial Assistant	G6	Estab. Post	Retirement	Aug
Programme Specialist	P4	PA	Resignation	Oct
Publication Assistant	G5	Estab. Post	Retirement	Dec
Finance & Account. Officer	P3	Estab. Post	Transfer	Dec
<b><i>IIEP Pôle de Dakar Office</i></b>				
Senior Project Officer PDK	P4	PA	Reappointment Paris	July

The following recruitments are in progress: 6 staff

Post	Grade	Team	Contract Type
<i>IIEP Paris Office</i>			
Finance & Accounting Officer	P3	ADM	PA
ICT Officer	P3	ADM	PA
IT Assistant	G5	ADM	PA
<i>IIEP Pôle de Dakar Office</i>			
Principal Education Policy Analyst	P4	PDK	PA
Expert in employment integration (PEFOP)	P3	PDK	PA
Expert in agricultural, rural and informal (PEFOP)	P3	PDK	PA

### Staff Development and Training

At the end of this biennium's performance cycle in December, staff members' performance will be formally appraised in the evaluation tool *MyTalent* by their supervisors, on the basis of the key expected results and work assignments defined at the beginning of the performance appraisal cycle. Completion of approved staff development plans will also be assessed in *MyTalent*.

The staff training plan was developed based on individual staff needs, in line with the institutional needs identified by the Management Team, and the available budget of \$100,000 for IIEP Paris and two Buenos Aires Fixed-Term staff.

Staff members requested several UNESCO online trainings (languages, interpersonal skills, emotional intelligence, IPSAS, Microsoft Office applications) which are underway. The Management Team also approved the following group training events in 2015:

- Tools for qualitative research analysis Nvivo: 6 staff members
- Research methodology training and one-on-one coaching: 10 staff members
- Drupal training for development of IIEP websites and portals: 4 staff members
- Project management training (Les clés du management de projet) : 8 staff members
- Participation in STEPS training at UNESCO for 2 IIEP Paris staff, and 1 Buenos Aires staff
- Presentation skills (Présenter avec impact): 8 staff members
- Time management training: 12 staff members

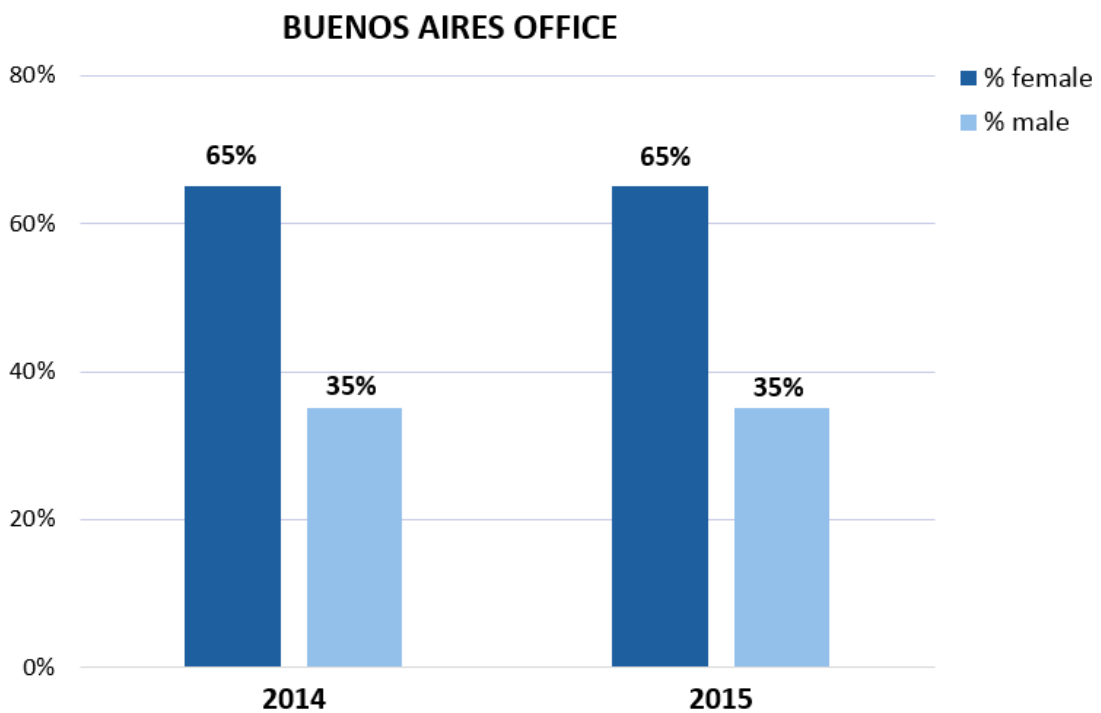
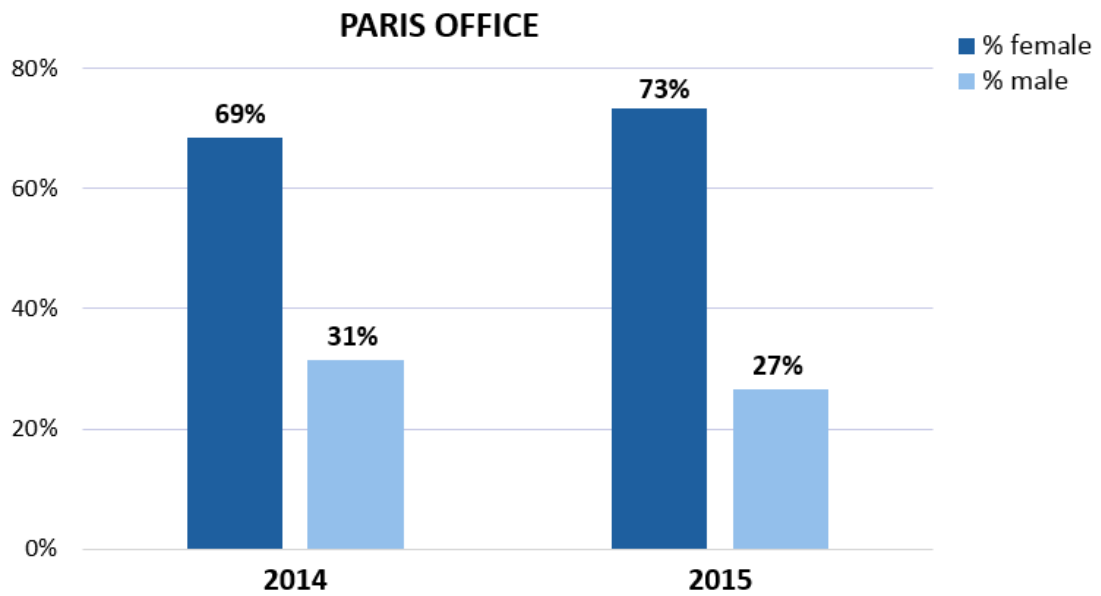
#### All staff events:

- Staff training in the use of fire extinguishers
- A global IIEP staff retreat with all IIEP Paris staff, 11 Pôle de Dakar staff, and 3 Buenos Aires staff

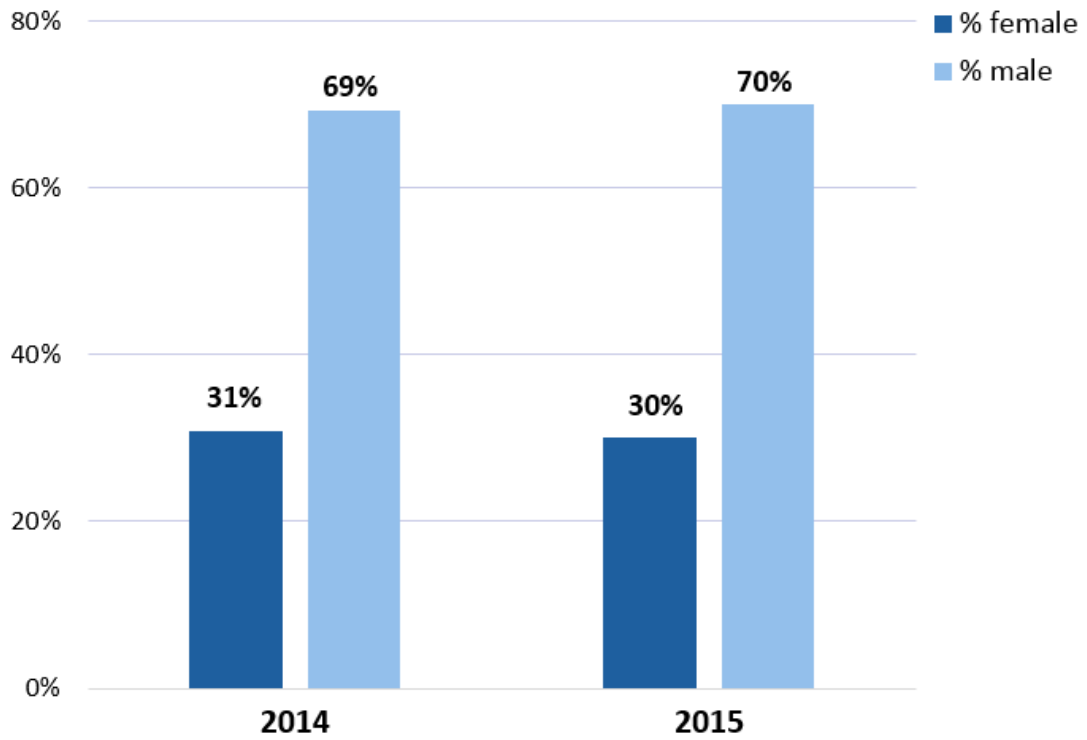
The Pôle de Dakar office has its own training budget, and has focused its development plan on language training (Eight staff are studying English and four are benefiting from Portuguese language training). In addition, a group training for six staff members was also organized on the elaboration of an Education sectoral plan.



## Staff by Gender

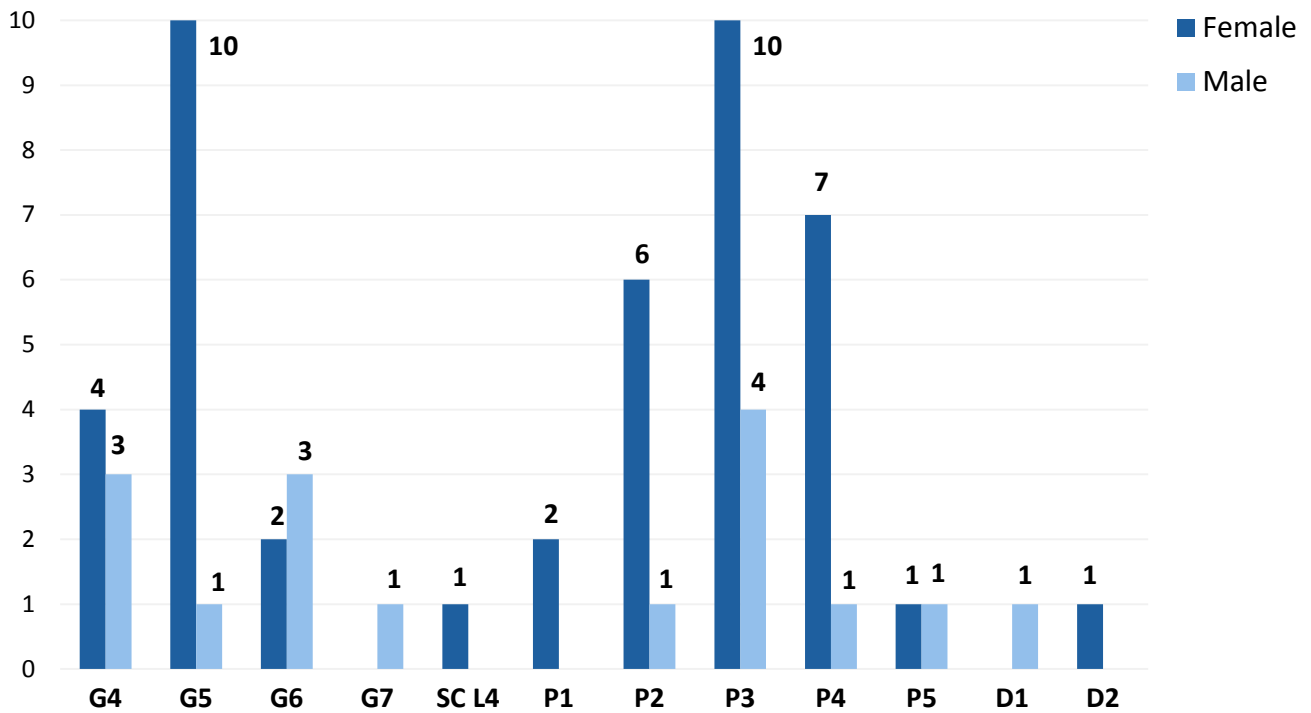


### POLE DE DAKAR OFFICE



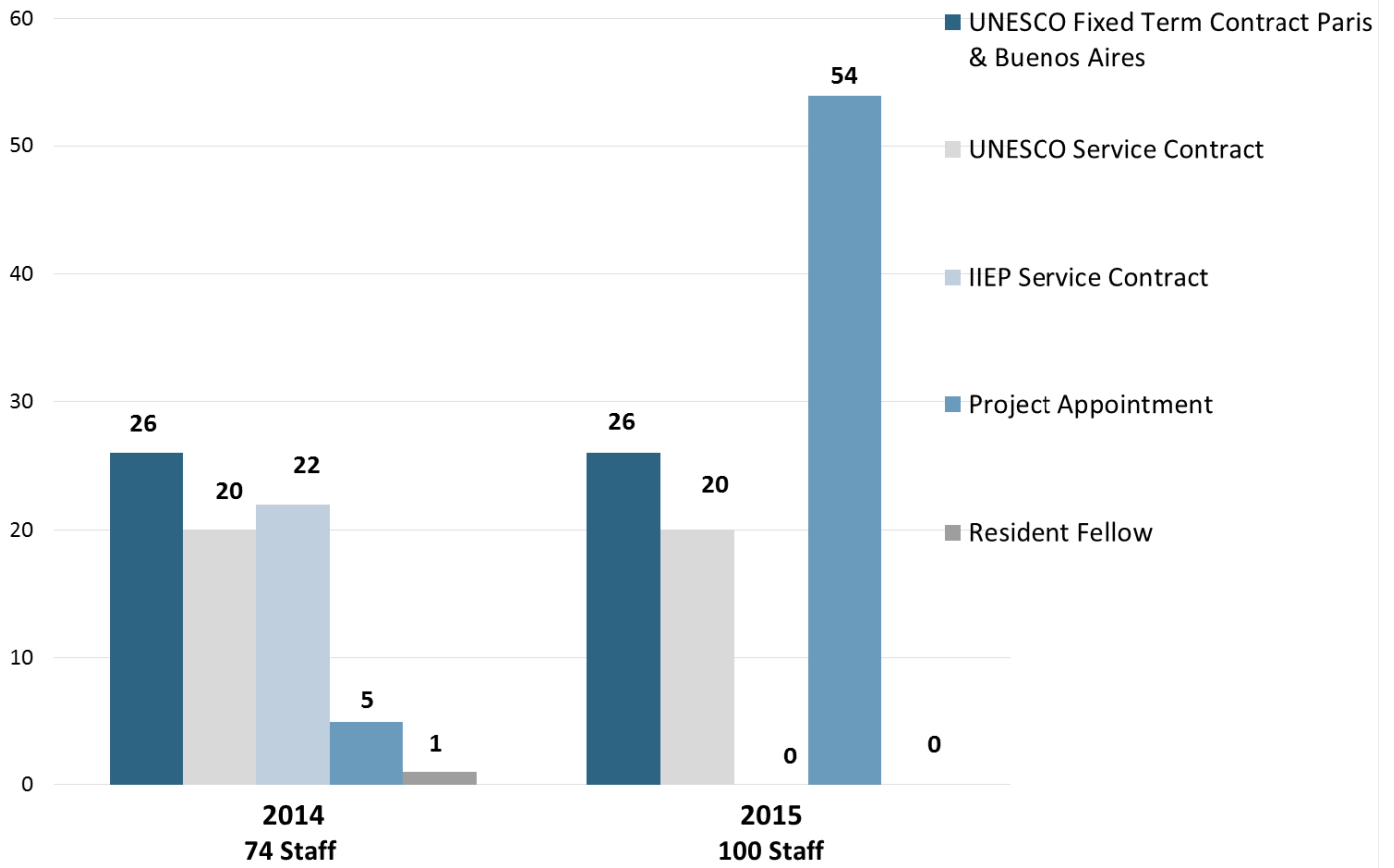
### Gender by Grade for Paris Office in 2015

#### PARIS OFFICE

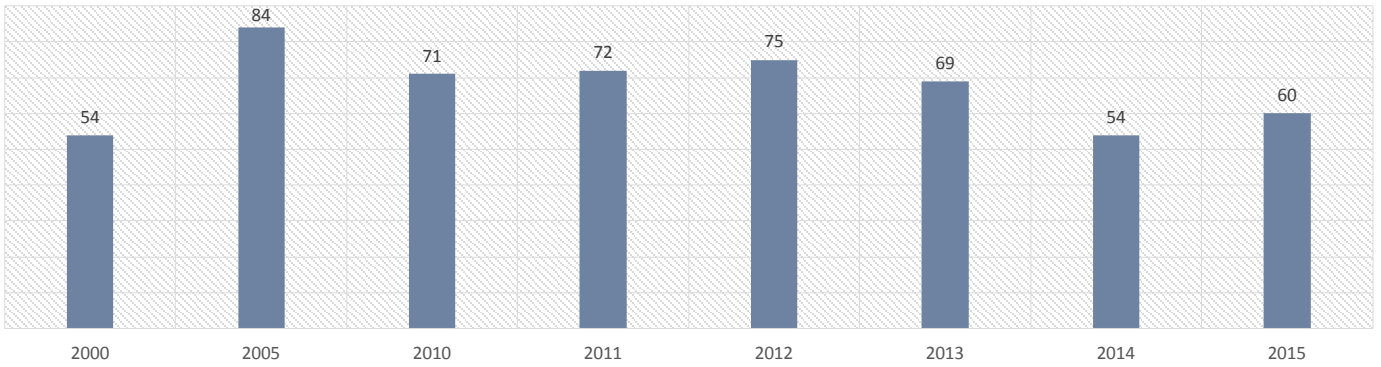


## Posts by Category

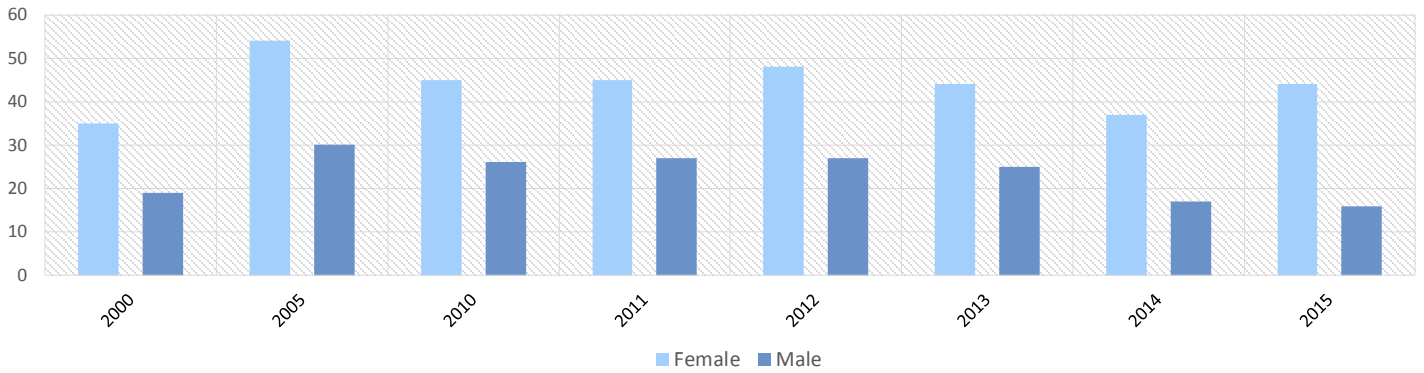
IIEP Paris and Buenos Aires offices have several types of contractual arrangements with its personnel. The different posts by category can be seen in this graph.



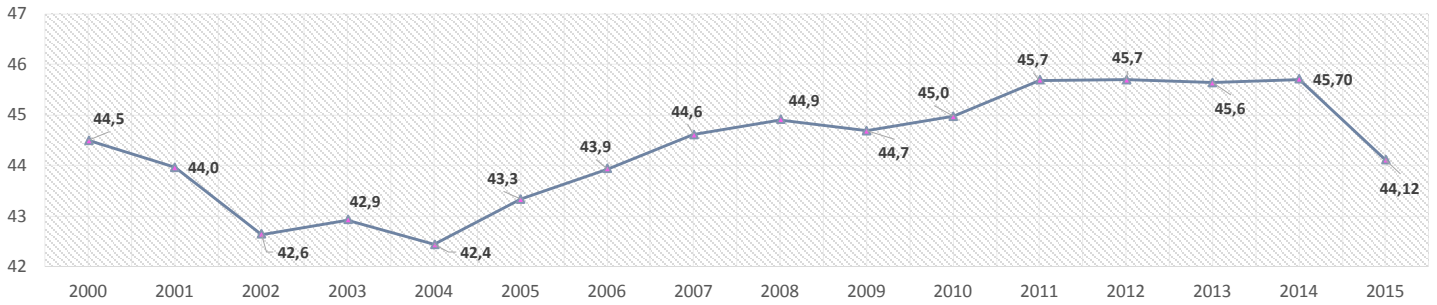
**Number of IIEP Paris Staff**



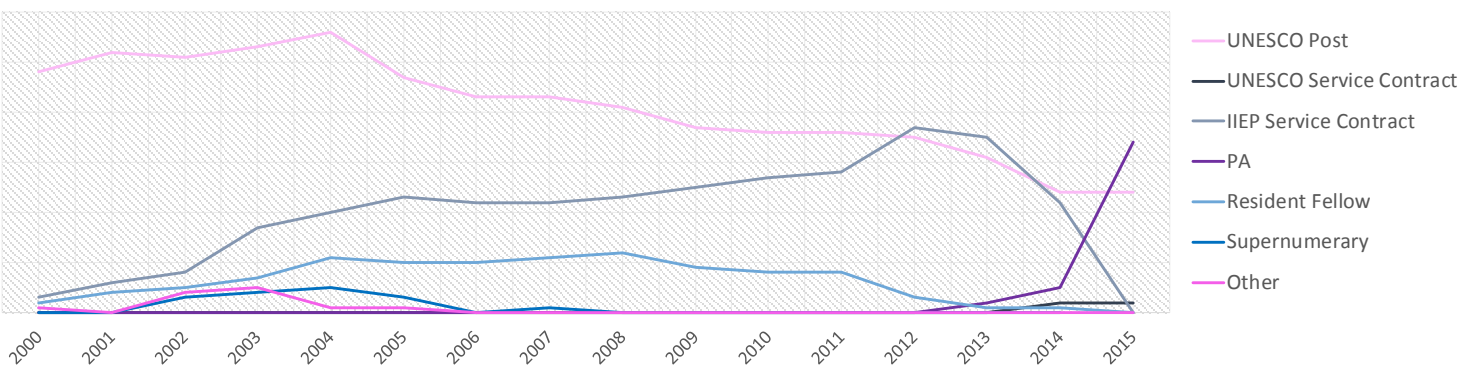
**IIEP Paris Staff by Gender**



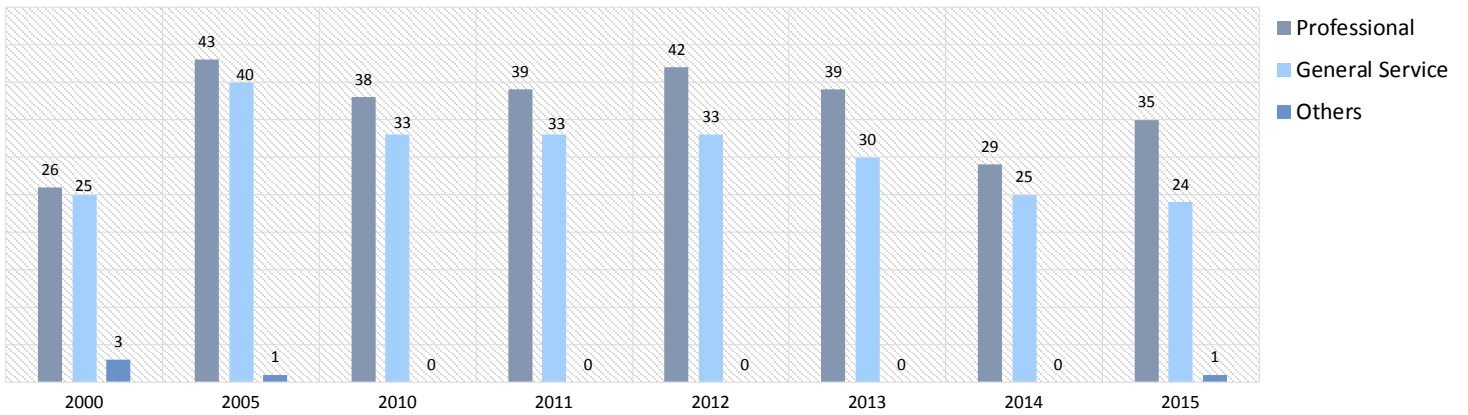
**Average Age for IIEP Paris**



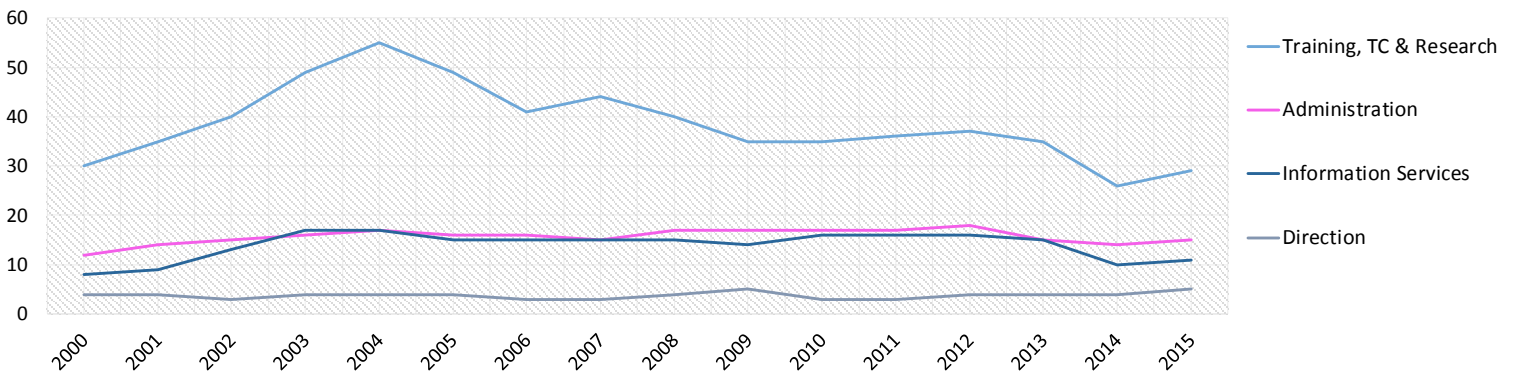
**IIEP Paris Staff by Type of Contracts**



**IIEP Paris Staff by Post**



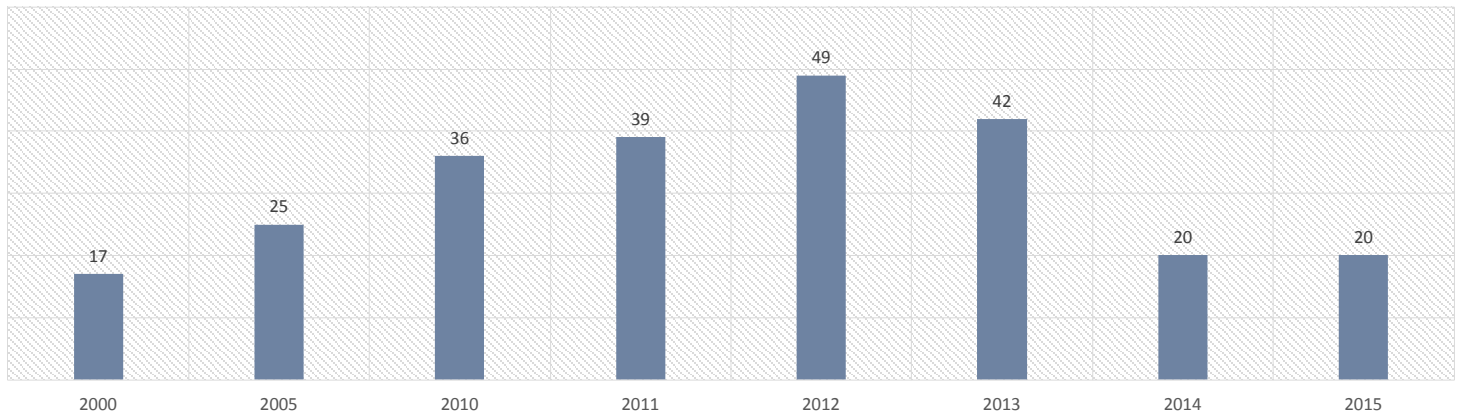
**IIEP Paris Staff by Function**



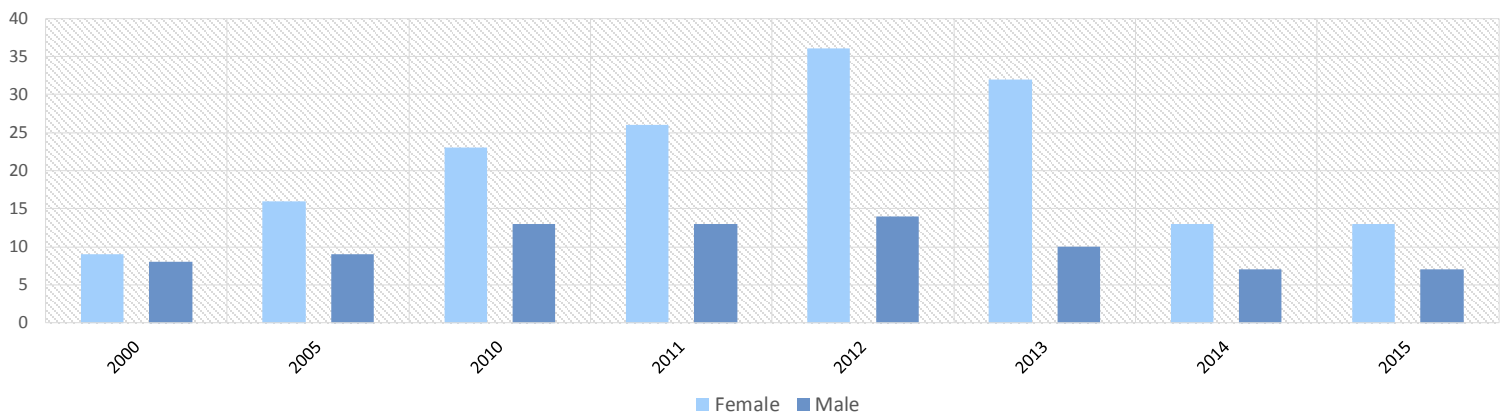
**IIEP Paris Departures and Recruitments**



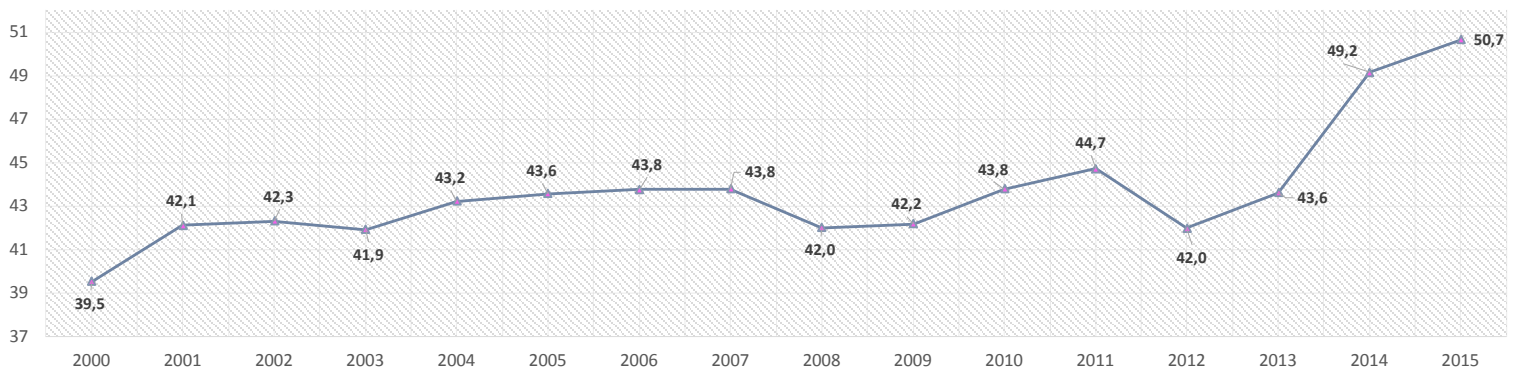
**Number of IIEP Buenos Aires Staff**



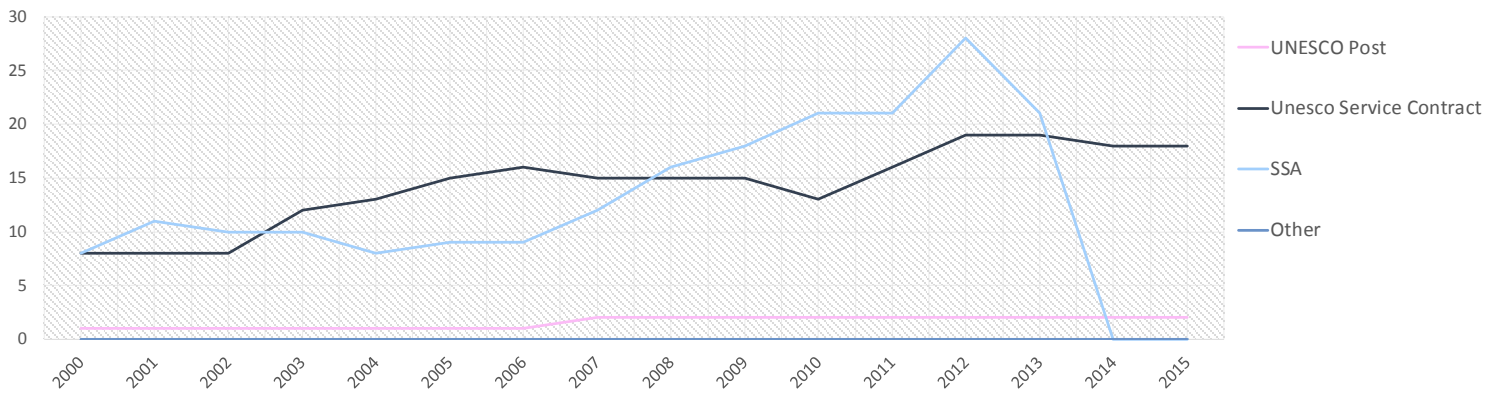
**IIEP Buenos Aires Staff by Gender**



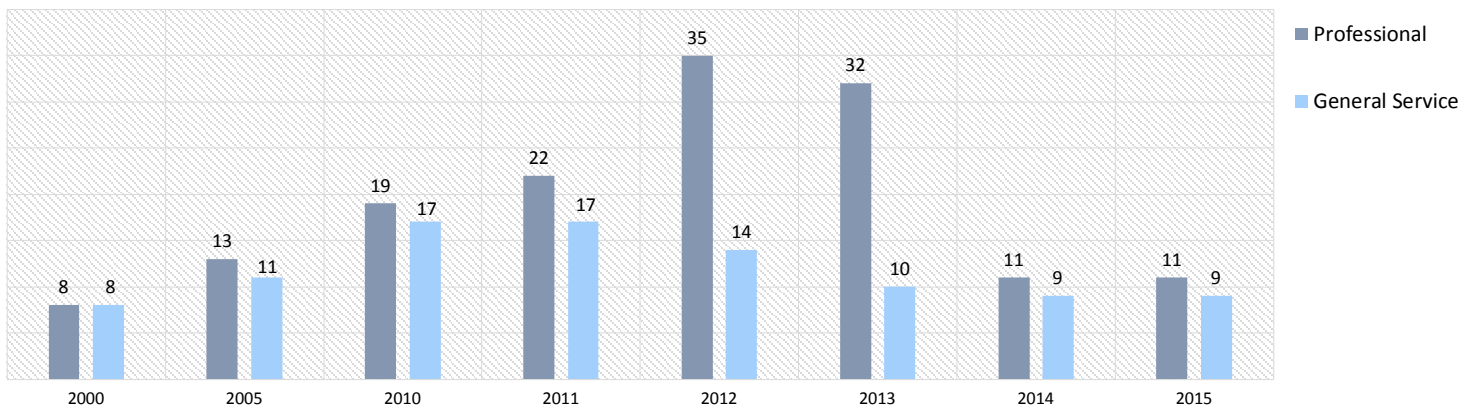
**Average Age for IIEP Buenos Aires**



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



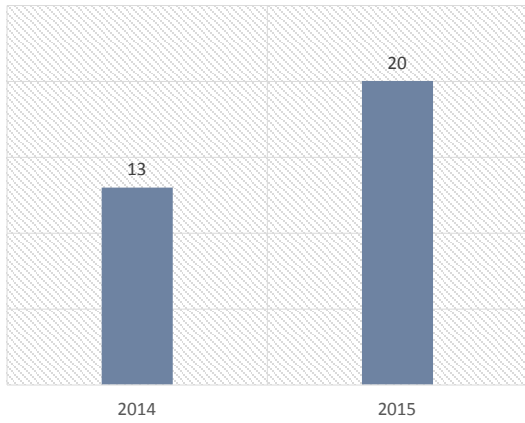
**IIEP Buenos Aires Staff by Post**



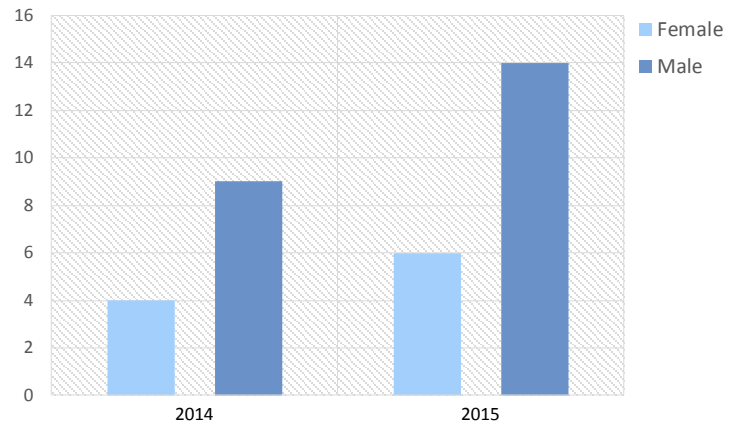
**IIEP Buenos Aires Departures and Recruitments**



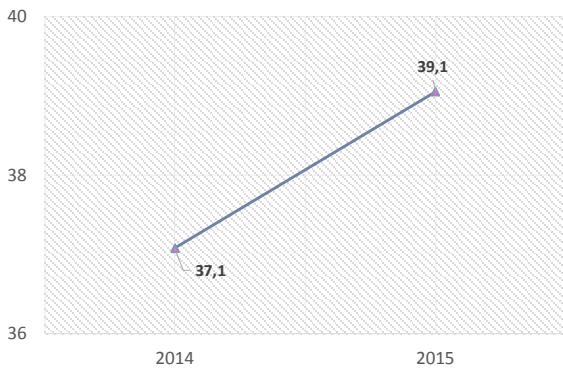
**Number of IIEP Pôle de Dakar Staff**



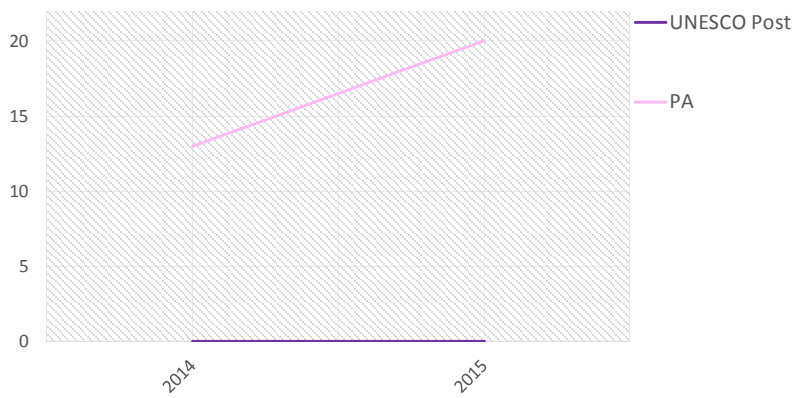
**IIEP Pôle de Dakar Staff by Gender**



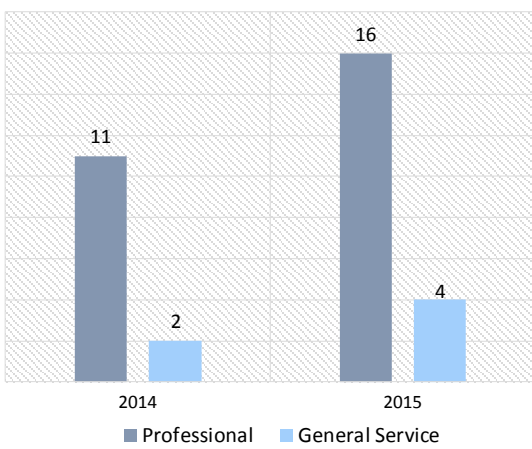
**Average Age for IIEP Pôle de Dakar**



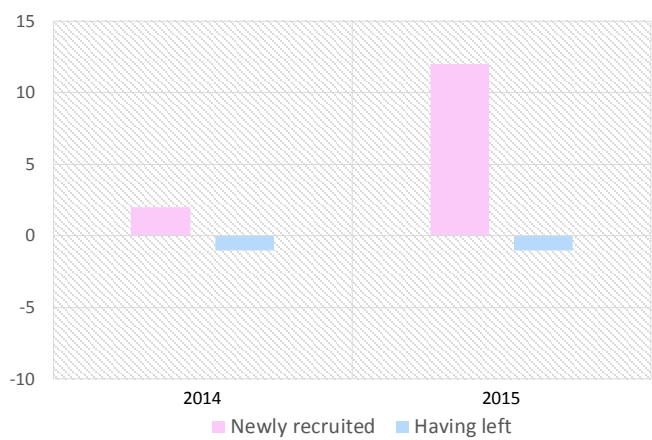
**IIEP Pôle de Dakar Staff by Type of Contracts**



**IIEP Pôle de Dakar Staff by Post**



**IIEP Pôle de Dakar Departures and Recruitments**





## BUDGET PRESENTATION FOR THE YEAR 2016

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

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

**Table 1-2016** provides estimates for the year ending 2016 within their appropriation lines for the year as framed by the new Medium-Term Strategy 2014 – 2017. Expenditure for the Extrabudgetary programme falls within the given Short-Term Outcomes or Outputs.

### Estimated Financial Resources and Expenditure

The estimated financial resources and expenditure are combined in the **Statement of Resources and Expenditure for 2016** (page 36) for both the Regular and Extrabudgetary programmes. The amounts are shown in current United States Dollars, the official currency, and in Euros, the currency of the host country, in which the largest part of expenditure is incurred. The average US/Euro dollar rate of exchange used for the Governing Board reports are US\$1= €0.898 for 2015 and US\$1= €0.900 for 2016. Detailed information on resources is provided in **Schedule 1-2016** (pages 37-39) while **Schedule 2-2016** (pages 40-42) provides the details for expenditure. These two schedules include the resources and expenditure in-kind as well as funds that are decentralized from UNESCO Headquarters.

### Financial Resources

#### 1. UNESCO Financial Allocation

The proposed UNESCO financial allocation to IIEP for 2016 amounts to US\$ 2 140 100, which represents an increase of US\$ 270K (14%) versus 2015.

#### 2. Voluntary Contributions

These contributions are for the core programme and activities. They have been estimated based on discussions with major donors who have in the previous years signed multi-year, biannual or annual arrangements. They amount to US\$ 6.9 million. IIEP is currently seeking the renewal of Norway's agreement and seeking new donors.

### 3. Other Income

This category includes estimated staff costs recovery for projects and activities that will be carried out by IIEP staff through technical cooperation with Member States. It also includes the administrative support costs levied on extrabudgetary projects implemented and managed by IIEP and cost recovery from the annual training programme. Other income has been estimated at US\$ 2.5 million for 2016. Efforts will be made to continue improving the cost-sharing and cost recovery scheme.

### 4. Other resources

Other resources come from prior years' surpluses and reserves which pertain to the general fund and can be used to finance activities under the Regular programme. They amount to US\$ 6.6 million and they also include liquidation of previous years' obligations (US\$ 30K), thus increasing the carry forward reserves.

### 5. Extrabudgetary resources

The estimated resources for the Extrabudgetary programme amount to US\$ 16.8 million, corresponding to on-going projects; this amount also includes those projects that are certain to be signed for 2016 and US\$ 80K resulting from the liquidation of prior years' obligations.

## Expenditure

The Regular Programme expenditure for 2016 has been estimated at US\$ 10 760 541 of which US\$ 8 011 314 relates to staff costs and US\$ 2 749 227 to programme activities.

The staff costs increase of 25% in 2016 compared to prior year is explained by the five vacant posts to be recruited in 2016 and also the fact that the eleven staff recruited in 2015 were not in place at the beginning of the year whereas they are fully budgeted in 2016. It also impacts the percentage of staff costs recovered.

Close monitoring and recording of staff and other cost recovery will continue to be enhanced.

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

Figures in USD'000s	2012	2013	2014	2015	2015	2016
	Final	Final	Final	Appr. Budget	Estimated	Estimated
Total Staff costs PARIS	8 132	8 119	7 060	8 089	6 390	8 011
Cost recovery PARIS	(2 014)	(1 844)	(2 514)	(3 072)	(2 880)	(2 466)
Net staff costs PARIS	6 118	6 275	4 546	5 017	3 510	5 545
<b>% recovery</b>	<b>25%</b>	<b>23%</b>	<b>36%</b>	<b>38%</b>	<b>45%</b>	<b>31%</b>

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

## Resolution 526

The Governing Board,  
**Having examined** the Draft Programme and Budget for 2016 contained in document 55 GB/4 – Part II,  
**Resolves** that,

### A. Regular Programme

(a) For the financial period 1 January to 31 December 2016, the total appropriation should amount to US\$ 10 760 541, to be financed by estimated income of US\$ 11 501 104 and reserves estimated at US\$ 6 609 894, hereby appropriated for the purpose indicated in the appropriation table as follows:

<b>Appropriation Line</b>	<b>Amount in US\$</b>
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	4 274 597
B. Knowledge Generation (line 2)	1 675 903
C. Outreach and Advocacy (line 3)	2 202 123
<b>Sub-total I</b>	<b>8 152 623</b>
II. Directorate and Administration	
D. Governing Board	305 078
E. Directorate	681 046
F. General Administration	1 221 323
Information technology	300 471
Staff development	100 000
<b>Sub-total II</b>	<b>2 607 918</b>
<b>Total Appropriation</b>	<b><u>10 760 541</u></b>

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

<b>Income and Other Resources</b>	<b>Amount in US\$</b>
I. UNESCO Financial Allocation	2 140 100
II. Voluntary Contributions	6 894 980
<b>Sub-total I &amp; II</b>	<b>9 035 080</b>
III. Other Income	
Programme Support Funds	1 983 691
Income from training	480 333
Miscellaneous Income	2 000
<b>Sub-total III</b>	<b>2 466 024</b>
<b>Sub-total I, II &amp; III</b>	<b><u>11 501 104</u></b>
IV. Other Resources	
Liquidation of previous years' obligations	30 000
Transfer to Stabilization Reserve Account	(396 807)
Other adjustments to reserves and fund balances	(400 000)
Reserves and Fund Balances on 1 January	7 376 701
<b>Sub-total IV</b>	<b>6 609 894</b>
<b>Grand Total Regular Programme</b>	<b><u>18 110 998</u></b>

- (c) The Director is authorized to incur obligations during the financial period 1 January to 31 December 2016 up to the amount appropriated under (a) above.
- (d) The Director is authorized to accept and add to the appropriation approved under paragraph (a) above, subventions, contributions, grants, gifts or bequests, fees and miscellaneous income, taking into account the provisions of Article 3.2 of the Financial Regulations of the Special Account for UNESCO International Institute for Educational Planning (IIEP). The Director shall provide information on the amounts accepted to the Governing Board, in writing, at the session following such action.
- (e) The Director is authorized to make transfers between appropriation lines not exceeding 20 per cent of the total amount of the appropriation from which the funds are transferred.
- (f) The Director is authorized to make transfers between appropriation lines in excess of the percentage indicated in (e) above with the prior approval of the Governing Board.
- (g) In urgent and special circumstances, when an immediate action becomes imperative the Director may make transfers exceeding the percentage indicated in (e) above, but not exceeding the sum of US\$ 50 000, between appropriation lines, informing the Members of the Governing Board in writing, at the session following such action, of the details of the transfers and the reasons for them.
- (h) The Director is authorized, when the payment of expected funds is delayed for unforeseen reasons or circumstances, to transfer to programme costs the necessary funds from the Stabilization Reserve Account in order to ensure the continuation of programmes and projects, on the understanding that the amount so transferred be returned to the Account in the same financial period and/or, at the latest, during the ensuing two consecutive financial periods.

## B. Extrabudgetary Programme

**Takes note** that,

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

**Requests** that the Director submit proposals for use of the Regular Program Reserves to the Executive Committee for discussion in June 2016 at the latest and **invites** the Director to propose during this meeting a policy on the management of the Regular Program Reserve,

**Resolves** that for the financial period 1 January to 31 December 2016, the total appropriation for the Extrabudgetary Programme should amount to US\$ 7 178 549 to be financed by estimated income of US\$ 7 979 821 and reserves estimated at US\$ 8 789 084.

<b>Appropriation Line</b>	<b>Amount in US\$</b>
I. Programme Operations	
A. Integrated Capacity Development Strategy (line 1)	7 789 896
B. Knowledge Generation (line 2)	2 243 831
C. Outreach and Advocacy (line 3)	748 767
<b>Sub-total I</b>	<b>10 782 494</b>
II. Directorate and Administration	
D. General Administration	330 000
<b>Sub-total II</b>	<b>330 000</b>
III. Programme Support Funds	
E. Programme Support Fund Interfund eliminations	(3 933 945)
<b>Sub-total III</b>	<b>(3 933 945)</b>
<b>Total Appropriation</b>	<b><u>7 178 549</u></b>
<b>Income and Other Resources</b>	
I. Contracts	
Governments	5 515 240
Other	6 027 878
France (IIEP building maintenance)	370 648
<b>Sub-total I</b>	<b>11 913 766</b>
II. Other Income	
Programme Support Fund Interfund eliminations	(3 933 945)
<b>Sub-total II</b>	<b>(3 933 945)</b>
<b>Total Income I &amp; II</b>	<b><u>7 979 821</u></b>
III. Other Resources	
Liquidation of previous years' obligations	80 000
Other adjustments to reserves and fund balances	400 000
Reserves and Fund Balances on 1 January	8 309 084
<b>Sub-total II</b>	<b>8 789 084</b>
<b>Grand Total Extrabudgetary Programme</b>	<b><u>16 768 905</u></b>

**TABLE 1-2016**  
**UNESCO INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STATEMENT OF RESOURCES AND EXPENDITURE FOR 2016**

Regular and Extrabudgetary Programmes	Estimated 2015				Estimated 2016				
	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Total in Euros*
<b>IIEP SPECIAL ACCOUNT</b>									
<b>INCOME</b>									
I. UNESCO Financial Allocation	1 870 500	-	-	1 870 500	2 140 100	-	-	2 140 100	1 926 090
II. Voluntary Contributions	7 222 280	-	-	7 222 280	6 894 980	-	-	6 894 980	6 205 482
III. Contracts									
Governments	-	5 121 890	-	5 121 890	-	5 515 240	-	5 515 240	4 963 716
Other	-	7 257 717	(1 524 387)	5 733 330	-	6 027 878	(1 993 810)	4 034 068	3 630 661
France (IIEP building maintenance)	-	-	-	-	-	370 648	-	370 648	333 583
<b>TOTAL, GENERAL INCOME</b>	<b>9 092 780</b>	<b>12 379 607</b>	<b>(1 524 387)</b>	<b>19 948 000</b>	<b>9 035 080</b>	<b>11 913 766</b>	<b>(1 993 810)</b>	<b>18 955 035</b>	<b>17 059 532</b>
IV. OTHER INCOME									
Programme Support Funds <sup>1</sup>	2 415 100	-	(2 186 233)	228 867	1 983 691	-	(1 759 802)	223 889	201 500
Training Programme cost recovery <sup>2</sup>	462 594	-	(163 501)	299 093	480 333	-	(180 333)	300 000	270 000
Miscellaneous Income <sup>3</sup>	2 000	-	-	2 000	2 000	-	-	2 000	1 800
<b>TOTAL, OTHER INCOME</b>	<b>2 879 694</b>	<b>-</b>	<b>(2 349 734)</b>	<b>529 960</b>	<b>2 466 024</b>	<b>-</b>	<b>(1 940 135)</b>	<b>525 889</b>	<b>473 300</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>11 972 474</b>	<b>12 379 607</b>	<b>(3 874 121)</b>	<b>20 477 960</b>	<b>11 501 104</b>	<b>11 913 766</b>	<b>(3 933 945)</b>	<b>19 480 924</b>	<b>17 532 832</b>
<b>EXPENDITURE</b>									
<b>9th Medium-Term Strategy</b>									
I. PROGRAMME OPERATIONS									
Line 1: Integrated Capacity Development Strategy	3 384 316	7 218 623	(3 047 682)	7 555 257	4 274 597	7 789 896	(3 517 195)	8 547 298	7 692 568
Line 2: Knowledge Generation	1 359 189	2 329 156	(631 925)	3 056 420	1 675 903	2 243 831	(348 000)	3 571 734	3 214 561
Line 3: Outreach and Advocacy	1 528 253	763 399	(194 514)	2 097 138	2 202 123	748 767	(68 750)	2 882 140	2 593 926
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>6 271 758</b>	<b>10 311 178</b>	<b>(3 874 121)</b>	<b>12 708 815</b>	<b>8 152 623</b>	<b>10 782 494</b>	<b>(3 933 945)</b>	<b>15 001 172</b>	<b>13 501 055</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION									
Line 4.1 : Governing Board	250 479	-	-	250 479	305 078	-	-	305 078	274 570
Line 4.2 : Directorate	571 576	-	-	571 576	681 046	-	-	681 046	612 941
Line 4.3 : Administration									
General Administration	1 074 104	-	-	1 074 104	1 221 323	-	-	1 221 323	1 099 191
Information Technology	215 960	-	-	215 960	300 471	-	-	300 471	270 424
Staff development	91 863	-	-	91 863	100 000	-	-	100 000	90 000
Renovation of Building	-	30 502	-	30 502	-	320 000	-	320 000	288 000
Staff Service Account	-	-	-	-	-	-	-	-	-
Administrative support funds	-	5 781	-	5 781	-	10 000	-	10 000	9 000
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM.</b>	<b>2 203 982</b>	<b>36 283</b>	<b>-</b>	<b>2 240 265</b>	<b>2 607 918</b>	<b>330 000</b>	<b>-</b>	<b>2 937 918</b>	<b>2 644 126</b>
<b>TOTAL, EXPENDITURE I - II</b>	<b>8 475 740</b>	<b>10 347 461</b>	<b>(3 874 121)</b>	<b>14 949 080</b>	<b>10 760 541</b>	<b>11 112 494</b>	<b>(3 933 945)</b>	<b>17 939 090</b>	<b>16 145 181</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>3 496 734</b>	<b>2 032 146</b>	<b>-</b>	<b>5 528 880</b>	<b>740 563</b>	<b>801 272</b>	<b>-</b>	<b>1 541 834</b>	<b>1 387 651</b>
IV. OTHER RESOURCES & RESERVES									
Liquidation of previous years' obligations	19 045	134 175	-	153 220	30 000	80 000	-	110 000	99 000
Transfer to the Stabilization Reserve Account <sup>4</sup>	(210 672)	-	-	(210 672)	(396 807)	-	-	(396 807)	(357 126)
Trans. to the Stabilization Reserve Account <sup>5</sup>	(202 604)	-	-	(202 604)	-	-	-	-	-
Adjustments to reserves and Fund Balances <sup>6</sup>	(400 000)	400 000	-	-	(400 000)	400 000	-	-	-
Reserves & Fund Balances on 1 January	4 674 198	5 742 763	-	10 416 961	7 376 701	8 309 084	-	15 685 786	14 117 207
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>3 879 967</b>	<b>6 276 938</b>	<b>-</b>	<b>10 156 905</b>	<b>6 609 894</b>	<b>8 789 084</b>	<b>-</b>	<b>15 398 978</b>	<b>13 859 081</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>7</sup></b>	<b>7 376 701</b>	<b>8 309 084</b>	<b>-</b>	<b>15 685 786</b>	<b>7 350 457</b>	<b>9 590 356</b>	<b>-</b>	<b>16 940 813</b>	<b>15 246 732</b>

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

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

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

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

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

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

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

\* Exchange rate of US dollar/euro : Estimated 2015 US\$1 = €0,898; Estimated 2016 US\$1 = €0,900 (estimates as of 30/09/15).

**SCHEDULE 1-2016. IIEP ESTIMATED RESOURCES IN 2016**  
(Expressed in current United States Dollars)  
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**Regular and Extrabudgetary Programmes**

Source	2015 Estimated	Share %	2016 Estimated	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 870 500	9,13	2 140 100	10,99	269 600
II. Voluntary Contributions					
Argentina	23 360	0,11	125 000	0,64	101 640
Norway	3 340 236	16,31	2 917 834	14,98	(422 403)
Sweden	2 364 660	11,55	2 336 995	12,00	(27 665)
Switzerland	1 494 024	7,30	1 515 152	7,78	21 128
Total, Voluntary Contributions	7 222 280	35,27	6 894 980	35,39	(327 300)
<b>TOTAL, I &amp; II</b>	<b>9 092 780</b>	<b>44,40</b>	<b>9 035 080</b>	<b>46,38</b>	<b>(57 700)</b>
III. OTHER INCOME					
Programme Support Funds	2 415 100	11,79	1 983 691	10,18	(431 409)
Income from training	462 594	2,26	480 333	2,47	17 739
Miscellaneous Income	2 000	0,01	2 000	0,01	-
<b>TOTAL, OTHER INCOME</b>	<b>2 879 694</b>	<b>14,06</b>	<b>2 466 024</b>	<b>12,66</b>	<b>(413 670)</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>11 972 474</b>	<b>58,47</b>	<b>11 501 104</b>	<b>59,04</b>	<b>(471 370)</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
Contracts - Governments					
Argentina (Federal Government)*	1 545 184	7,55	1 500 000	7,70	(45 184)
Burundi**	199 950	0,98	80 000	0,41	(119 950)
Cambodia	332 537	1,62	377 387	1,94	44 850
Colombia*	30 000	0,15	-	-	(30 000)
Comores**	-	-	200 000	1,03	200 000
Côte d'Ivoire**	-	-	70 000	0,36	70 000
France (AFD - Convention 2013)**	1 350 678	6,60	1 188 806	6,10	(161 872)
Guinea**	-	-	220 000	1,13	220 000
Malaysia	325 440	1,59	-	-	(325 440)
Mauritania**	97 067	0,47	100 000	0,51	2 933
Myanmar	-	-	50 000	0,26	50 000
Niger**	-	-	210 000	1,08	210 000
Sweden (SIDA)	1 157 410	5,65	1 519 047	7,80	361 637
UAE	54 434	0,27	-	-	(54 434)
Uruguay*	29 190	0,14	-	-	(29 190)
<b>Total, Contracts - Governments</b>	<b>5 121 890</b>	<b>25,01</b>	<b>5 515 240</b>	<b>28,31</b>	<b>393 350</b>
Contracts - Others					
Aerolinas Argentina*	18 779	0,09	-	-	(18 779)
Agence Française de Développement (AFD - PEFOP)**	2 178 640	10,64	1 500 000	7,70	(678 640)
Protect Education in Insecurity & Conflict Program (EAA-PEIC)	220 381	1,08	374 747	1,92	154 366
European Commission	22 348	0,11	-	-	(22 348)
Fundación Omar Dengo*	30 000	0,15	-	-	(30 000)
Global Partnership for Education (GPE) <sup>4</sup> (PAR)	611 589	2,99	130 000	0,67	(481 589)
Global Partnership for Education (GPE) <sup>4</sup> (PDK)**	168 780	0,82	80 130	0,41	(88 650)

**SCHEDULE 1-2016. IIEP ESTIMATED RESOURCES IN 2016**  
 (Expressed in current United States Dollars)  
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Regular and Extrabudgetary Programmes					
Source	2015 Estimated	Share %	2016 Estimated	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
Hewlett Foundation	67 800	0,33	-	-	(67 800)
MacArthur Foundation	-	-	50 000	0,26	50 000
Mott MacDonald	445 529	2,18	-	-	(445 529)
Organization Iberico-American States (OEI)*	156 804	0,77	-	-	(156 804)
P4LP (Planning for Learning Portal)	65 000	0,32	65 000	0,33	-
Plan Internantional*	29 310	0,14	-	-	(29 310)
Regional Center for Quality & Excellence in Education	24 947	0,12	-	-	(24 947)
Universidad de la Punta*	31 588	0,15	-	-	(31 588)
UNESCO	<b>581 996</b>	2,84	<b>345 000</b>	1,77	<b>(236 996)</b>
UNICEF <sup>2</sup>	<b>469 307</b>	2,29	<b>532 636</b>	2,60	<b>63 329</b>
IBA Various	-	-	300 000	1,46	300 000
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	452 524	2,21	547 222	2,81	94 698
Annual Training Program (Fellowships IBA)	69 784	0,34	70 000	0,36	216
Annual Training Program (Fellowships PDK)	200 000	0,98	200 000	1,03	-
Staff Service Account	20 040	0,10	20 000	0,10	(40)
Other Extrabudgetary Income	1 392 572	6,80	1 813 143	9,31	<b>420 571</b>
<b>Total, Contracts - Others</b>	<b>7 257 717</b>	<b>35,44</b>	<b>6 027 878</b>	<b>30,94</b>	<b>(1 229 839)</b>
France (IIEP building maintenance)	-	-	370 648	1,90	370 648
<b>TOTAL, CONTRACTS</b>	<b>12 379 607</b>	<b>60,45</b>	<b>11 913 766</b>	<b>61,16</b>	<b>(465 842)</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Costs	(728 720)	- 3,56	(950 955)	- 4,88	(222 235)
Staff costs recovery & other	(3 145 401)	- 15,36	(2 982 990)	- 15,31	162 411
Total, Elimination - PSF	(3 874 121)	- 18,92	(3 933 945)	- 20,19	(59 824)
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>8 505 486</b>	<b>41,53</b>	<b>7 979 821</b>	<b>40,96</b>	<b>(525 666)</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>20 477 960</b>	<b>100,00</b>	<b>19 480 924</b>	<b>100,00</b>	<b>(997 036)</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	19 045	-	30 000	-	10 955
Liquidation of previous years' obligations, Exb. Prog	134 175	-	80 000	-	(54 175)
Transfer to Stabilization Reserve Account	(210 672)	-	(396 807)	-	(186 136)
Transfer to Stabilization Reserve Account	(202 604)	-	-	-	202 604
Reserves & Fund Balances on 1 January, Regular Prog.	4 674 198	-	7 376 701	-	2 702 503
Reserves & Fund Balances on 1 January, Exb. Prog	5 742 763	-	8 309 084	-	2 566 321
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>10 156 905</b>	<b>-</b>	<b>15 398 978</b>	<b>-</b>	<b>5 242 073</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>30 634 866</b>	<b>-</b>	<b>34 879 903</b>	<b>-</b>	<b>4 245 037</b>



**SCHEDULE 1-2016. IIEP ESTIMATED RESOURCES IN 2016**  
 (Expressed in current United States Dollars)  
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**Regular and Extrabudgetary Programmes**

Source	2015 Estimated (1)	Share % (2)	2016 Estimated (3)	Share % (4)	Increase/(Decrease) of (3) less (1) Amount (5)
<b>C. IN-KIND CONTRIBUTIONS</b>					
<b>I. PHYSICAL FACILITIES</b>					
Rental for the IIEP building/Paris	1 275 168	92,19	1 266 667	92,14	(8 501)
Rental for the IIEP building/Buenos Aires	108 000	7,81	108 000	7,86	-
<b>TOTAL, PHYSICAL FACILITIES</b>	<b>1 383 168</b>	<b>100,00</b>	<b>1 374 667</b>	<b>100,00</b>	<b>(8 501)</b>
<b>D. RESOURCES DECENTRALIZED TO IIEP</b>					
<b>I. UNESCO DECENTRALIZED FUNDS</b>					
Funds-in-Trust	295 652	44,16	342 322	100,00	46 670
Regular Programme	373 863	55,84	-	-	(373 863)
<b>TOTAL, DECENTRALIZED FUNDS</b>	<b>669 515</b>	<b>100,00</b>	<b>342 322</b>	<b>100,00</b>	<b>(327 193)</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	<b>2 052 683</b>	<b>100,00</b>	<b>1 716 989</b>	<b>100,00</b>	<b>(335 694)</b>
<b>GRAND TOTAL</b>	<b>32 687 548</b>	<b>100,00</b>	<b>36 596 892</b>	<b>100,00</b>	<b>3 909 343</b>

**SCHEDULE 2-2016. IIEP ESTIMATED EXPENDITURE IN 2016**

(Expressed in current United States Dollars)

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Regular and Extrabudgetary Programmes	Estimated 2015						Estimated 2016						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg.	Extrab.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>A. IIEP SPECIAL ACCOUNT</b>														
<b>I. PROGRAMME OPERATIONS</b>														
<b>1. INTEGRATED CAPACITY DEVELOPMENT STRATEGY (Line 1)</b>														
Training	1 681 373	291 857	<b>1 973 230</b>	23,28	850 673 <sup>1</sup>	2 823 903	2 100 736	390 800	<b>2 491 536</b>	23,15	761 463 <sup>1</sup>	3 252 999	(518 306)	89 210
Technical cooperation	1 291 372	-	<b>1 291 372</b>	15,24	1 793 991 <sup>2</sup>	3 085 363	1 590 405	40 000	<b>1 630 405</b>	15,15	2 446 675 <sup>2</sup>	4 077 080	(339 033)	(652 684)
IIEP Buenos Aires	58 939	60 775	<b>119 714</b>	1,41	2 384 586	2 504 300	91 656	61 000	<b>152 656</b>	1,42	1 512 487	1 665 143	(32 942)	872 099
IIEP Pôle de Dakar	-	-	-	-	2 189 373	2 189 373	-	-	-	-	3 069 271	3 069 271	-	(879 898)
<b>TOTAL, INTEGRATED CAP. DEV'T STRATEGY</b>	<b>3 031 684</b>	<b>352 632</b>	<b>3 384 316</b>	<b>39,93</b>	<b>7 218 623</b>	<b>10 602 939</b>	<b>3 782 797</b>	<b>491 800</b>	<b>4 274 597</b>	<b>39,72</b>	<b>7 789 896</b>	<b>12 064 493</b>	<b>(890 281)</b>	<b>(571 273)</b>
<b>2. KNOWLEDGE GENERATION (Line 2)</b>														
Foresight	69 959	4 136	<b>74 095</b>	0,87	-	74 095	117 168	5 000	<b>122 168</b>	1,14	15 901	138 069	(48 073)	(15 901)
Reduced social inequalities, particularly gender ine	57 731	-	<b>57 731</b>	0,68	-	57 731	90 615	15 000	<b>105 615</b>	0,98	19 795	125 410	(47 884)	(19 795)
Improved cognitive and non-cognitive learning out	385 412	-	<b>385 412</b>	4,55	447 241 <sup>3</sup>	832 653	453 169	15 000	<b>468 169</b>	4,35	295 737 <sup>3</sup>	763 906	(82 757)	151 504
Governance and accountability	435 061	145 656	<b>580 717</b>	6,85	550 833 <sup>4</sup>	1 131 550	494 613	331 104	<b>825 717</b>	7,67	801 268 <sup>4</sup>	1 626 985	(245 000)	(250 435)
Resilience of education systems	214 497	-	<b>214 497</b>	2,53	512 680	727 177	99 281	-	<b>99 281</b>	0,92	306 719	406 000	115 216	205 961
IIEP Buenos Aires	31 737	15 000	<b>46 737</b>	0,55	446 710	493 447	39 953	15 000	<b>54 953</b>	0,51	283 338	338 291	(8 216)	163 372
IIEP Pôle de Dakar	-	-	-	-	371 692	371 692	-	-	-	-	521 073	521 073	-	(149 381)
<b>TOTAL, KNOWLEDGE GENERATION</b>	<b>1 194 397</b>	<b>164 792</b>	<b>1 359 189</b>	<b>16,04</b>	<b>2 329 156</b>	<b>3 688 345</b>	<b>1 294 799</b>	<b>381 104</b>	<b>1 675 903</b>	<b>15,57</b>	<b>2 243 831</b>	<b>3 919 734</b>	<b>(316 714)</b>	<b>85 325</b>
<b>3. OUTREACH AND ADVOCACY (Line 3)</b>														
Institutional knowledge management	483 348	365 394	<b>848 742</b>	10,01	12 659	861 401	804 178	441 323	<b>1 245 501</b>	11,57	-	1 245 501	(396 759)	12 659
Partnerships and cooperation	398 661	142 446	<b>541 107</b>	6,38	238 399	779 506	609 619	180 000	<b>789 619</b>	7,34	35 572	825 191	(248 512)	202 827
IIEP Buenos Aires	37 404	101 000	<b>138 404</b>	1,63	6 583	144 987	47 003	120 000	<b>167 003</b>	1,55	4 175	171 178	(28 599)	2 408
IIEP Pôle de Dakar	-	-	-	-	505 758	505 758	-	-	-	-	709 020	709 020	-	(203 262)
<b>TOTAL, OUTREACH AND ADVOCACY</b>	<b>919 413</b>	<b>608 840</b>	<b>1 528 253</b>	<b>18,03</b>	<b>763 399</b>	<b>2 291 652</b>	<b>1 460 800</b>	<b>741 323</b>	<b>2 202 123</b>	<b>20,46</b>	<b>748 767</b>	<b>2 950 890</b>	<b>(673 870)</b>	<b>14 632</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>5 145 494</b>	<b>1 126 264</b>	<b>6 271 758</b>	<b>74,00</b>	<b>10 311 178</b>	<b>16 582 936</b>	<b>6 538 396</b>	<b>1 614 227</b>	<b>8 152 623</b>	<b>75,76</b>	<b>10 782 494</b>	<b>18 935 117</b>	<b>(1 880 865)</b>	<b>(471 316)</b>

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

**SCHEDULE 2-2016. IIEP ESTIMATED EXPENDITURE IN 2016**

(Expressed in current United States Dollars)

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Regular and Extrabudgetary Programmes	Estimated 2015						Estimated 2016						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme		Share	Extrabudg.		Total	Regular Programme		Share	Extrabudg.		Reg.	Extrab.	
Appropriation Line/Programme Chapter	Staff	Activities	Total	%	Programme		Total	Staff	Activities	Total	%	Programme	Total	Programme
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>														
<b>1. GOV. BOARD &amp; DIRECTORATE</b>														
Governing Board	140 479	110 000	<b>250 479</b>	2,96	-	250 479	195 078	110 000	<b>305 078</b>	2,84	-	305 078	(54 599)	-
Directorate/Monitoring and Evaluation	552 416	19 160	<b>571 576</b>	6,74	-	571 576	601 046	80 000	<b>681 046</b>	6,33	-	681 046	(109 470)	-
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>692 895</b>	<b>129 160</b>	<b>822 055</b>	<b>9,70</b>	<b>-</b>	<b>822 055</b>	<b>796 124</b>	<b>190 000</b>	<b>986 124</b>	<b>9,16</b>	<b>-</b>	<b>986 124</b>	<b>(164 069)</b>	<b>-</b>
<b>2. ADMINISTRATION</b>														
General Administration	463 226	610 878	<b>1 074 104</b>	12,67	-	1 074 104	611 323	610 000	<b>1 221 323</b>	11,35	-	1 221 323	(147 219)	-
Institutional Information Technology	88 661	127 299	<b>215 960</b>	2,55	-	215 960	65 471	235 000	<b>300 471</b>	2,79	-	300 471	(84 511)	-
Staff development	-	91 863	<b>91 863</b>	1,08	-	91 863	-	100 000	<b>100 000</b>	0,93	-	100 000	(8 137)	-
Renovation of building	-	-	-	-	30 502 <sup>5</sup>	30 502	-	-	-	-	320 000 <sup>5</sup>	320 000	-	(289 498)
Staff Service Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative support funds	-	-	-	-	5 781	5 781	-	-	-	-	10 000	10 000	-	(4 219)
<b>TOTAL, ADMINISTRATION</b>	<b>551 887</b>	<b>830 040</b>	<b>1 381 927</b>	<b>16,30</b>	<b>36 283</b>	<b>1 418 210</b>	<b>676 794</b>	<b>945 000</b>	<b>1 621 794</b>	<b>15,07</b>	<b>330 000</b>	<b>1 951 794</b>	<b>(239 867)</b>	<b>(293 717)</b>
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>1 244 782</b>	<b>959 200</b>	<b>2 203 982</b>	<b>26,00</b>	<b>36 283</b>	<b>2 240 265</b>	<b>1 472 918</b>	<b>1 135 000</b>	<b>2 607 918</b>	<b>24,24</b>	<b>330 000</b>	<b>2 937 918</b>	<b>(403 936)</b>	<b>(293 717)</b>
<b>TOTAL EXPENDITURE I &amp; II</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>10 347 461</b>	<b>18 823 201</b>	<b>8 011 314</b>	<b>2 749 227</b>	<b>10 760 541</b>	<b>100,00</b>	<b>11 112 494</b>	<b>21 873 035</b>	<b>(2 284 801)</b>	<b>(765 033)</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>														
Programme Support Costs	-	-	-	-	(728 720)	(728 720)	-	-	-	-	(950 955)	(950 955)	-	222 235
Staff costs recovery & other	-	-	-	-	(3 145 401)	(3 145 401)	-	-	-	-	(2 982 990)	(2 982 990)	-	(162 411)
Total, Elimination - PSF	-	-	-	-	(3 874 121)	(3 874 121)	-	-	-	-	(3 933 945)	(3 933 945)	-	59 824
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>6 473 340</b>	<b>14 949 080</b>	<b>8 011 314</b>	<b>2 749 227</b>	<b>10 760 541</b>	<b>100,00</b>	<b>7 178 549</b>	<b>17 939 090</b>	<b>(2 284 801)</b>	<b>(705 209)</b>

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

**SCHEDULE 2-2016. IIEP ESTIMATED EXPENDITURE IN 2016**

(Expressed in current United States Dollars)

(Page 3 of 3)

Regular and Extrabudgetary Programmes	Estimated 2015						Estimated 2016						(Increase)/Decrease Appr. Less New Estim.	
	Regular Programme		Share		Extrabudg.		Regular Programme		Share		Extrabudg.		Reg.	Extrab.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total	Programme	Programme
<b>B. IN-KIND EXPENDITURE</b>														
<u>PHYSICAL FACILITIES</u>														
Rental for the IIEP/Paris building	-	-	-	-	1 275 168	1 275 168	-	-	-	-	1 266 667	1 266 667	-	8 501
Rental for the IIEP/BA building	-	-	-	-	108 000	108 000	-	-	-	-	108 000	108 000	-	-
<b>TOTAL, PHYSICAL FACILITIES</b>	-	-	-	-	<b>1 383 168</b>	<b>1 383 168</b>	-	-	-	-	<b>1 374 667</b>	<b>1 374 667</b>	-	<b>8 501</b>
<b>C. EXPENDITURE FROM DECENTRALIZED FUNDS</b>														
<u>UNESCO DECENTRALIZED FUNDS</u>														
Extra-budgetary funds	-	-	-	-	295 652	295 652	-	-	-	-	342 322	342 322	-	(46 670)
Regular Programme	-	-	-	-	373 863	373 863	-	-	-	-	-	-	-	373 863
<b>TOTAL, DECENTRALIZED FUNDS</b>	-	-	-	-	<b>669 515</b>	<b>669 515</b>	-	-	-	-	<b>342 322</b>	<b>342 322</b>	-	<b>327 193</b>
<b>TOTAL, IN-KIND AND DECENTRALIZED FUNDS</b>	-	-	-	-	<b>2 052 683</b>	<b>2 052 683</b>	-	-	-	-	<b>1 716 989</b>	<b>1 716 989</b>	-	<b>335 694</b>
<b>GRAND TOTAL</b>	<b>6 390 276</b>	<b>2 085 464</b>	<b>8 475 740</b>	<b>100,00</b>	<b>8 526 023</b>	<b>17 001 763</b>	<b>8 011 314</b>	<b>2 749 227</b>	<b>10 760 541</b>	<b>100,00</b>	<b>8 895 538</b>	<b>19 656 079</b>	<b>(2 284 801)</b>	<b>(369 515)</b>

# General Administration

## 2016 Budget

The proposed budget for general administration and information technology for 2016 is itemized as follows:

General Administration		Amount in
	Expenditure types	US\$
CONTRACTS		
	Insurance	27 000
	Consultants and missions	30 000
	Staff Missions	35 000
	Sub-total Contracts	<u>92 000</u>
TRAINING	Interns	28 000
MISCELLANEOUS	Communications, hosp., utilities and others	226 000
EQUIPMENT	Purchase furniture & equipment, building maintenance and supplies	264 000
	<b>TOTAL</b>	<b><u>610 000</u></b>
<b>Information Technology</b>		
EQUIPMENT		
	Computers/hardware (purchase & maintenance)	150 000
	Software (purchases & licence costs)	50 000
	Sub-total Equipment	<u>200 000</u>
TELEPHONE SYSTEM	Telephone System	25 000
MISCELLANEOUS	Consumables	10 000
	<b>TOTAL</b>	<b><u>235 000</u></b>
<b>Staff development</b>		
CONTRACTS	Consultants	100 000
	<b>TOTAL</b>	<b><u>100 000</u></b>

## Finance and Budget

The Administration will continue to work closely with the Director's office on the elaboration and improvement of the extrabudgetary process, from prospect to implementation. The plan is to continue to support the programme by improving the extrabudgetary projects monitoring process. Cost recovery is key to the strategy of the Institute and the aim is to assist the programme teams to ensure that implementation is done according to plan.

## Administration of the IIEP Building and General Services

The Administrative Unit has overall responsibility to ensure that IIEP's building is properly maintained and serviced in a cost-effective way, to ensure the security in the building, and to manage all general services in an effective and planned manner.

The Administrative Unit shall continue to seek funds from the French Government for the general maintenance of the building in Paris. If funds are received, the plan is to replace the electric generator and to carry out the thermal insulations of walls and windows to minimize energy loss.

Measures have been taken to enhance the security of the Institute, given this year's events in Paris.

## Information Technology, Tools and Systems

The current **IIEP network infrastructure** has been shown to be out-of-date. There is a crucial need to strengthen such resources and to increase security to guarantee the availability of IT services. This will also ensure that the evolving and expanding needs of the Institute are met. The management of the Information System requires a shift from physical servers to a more virtual converged infrastructure. This strategy is expected to provide several advantages: decrease in maintenance in the server room, better performance and increased availability of resources, decrease in electricity consumption, increased security and more flexibility in terms of evolving needs. The virtualization of the Information System will involve three phases: investment in virtual servers, tests and implementation.

## Human Resources Management

IIEP will continue to enhance its expertise through human resource planning, recruitment and personal development in line with the available financial resources.

The priority for 2016 will be the recruitment of the vacant established posts, the three P5 Team Leaders and the G6 Senior Assistant to the Director. The recruitment of the team leaders' posts, which have been vacant since the restructuring exercise, will enable IIEP to regularize the situation of the concerned sections. These positions have been managed by three acting Team Leaders for over a year.

Performance evaluation of 2014-2015 for all staff and setting objectives for the new biennium 2016-2017 will be another priority at the beginning of the year. This will involve individual meetings with respective supervisors and recording such plans in the performance evaluation tool, *MyTalent*.

Training and development activities will be identified based on institutional as well as individual needs and a learning and development plan elaborated for the biennium.

## The Staff Service Account (SSA)

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

**FINANCIAL APPENDICES**  
**FINAL 2014**  
**UNESCO INTERNATIONAL INSTITUTE FOR EDUCATIONAL PLANNING**  
**STATEMENT OF RESOURCES AND EXPENDITURE**

Regular and Extrabudgetary Programmes	Final 2013				Final 2014				
	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	Regular Programme	Extrabudg. Programme	Inter-fund elimination	Total in Current \$	in Euros*
<b>IIEP SPECIAL ACCOUNT INCOME</b>									
I. UNESCO Financial Allocation	1 828 425	-	-	1 828 425	1 870 500	-	-	1 870 500	1 533 810
II. Voluntary Contributions	6 930 289	-	-	6 930 289	7 463 679	-	-	7 463 679	6 120 217
III. Contracts									
Governments	-	3 433 651	-	3 433 651	-	6 556 350	-	6 556 350	5 376 207
Other	-	3 537 814	(953 769)	2 584 045	-	6 179 256	(837 679)	5 341 577	4 380 093
France (IIEP building maintenance)	-	280 462	-	280 462	-	267 027	-	267 027	218 962
<b>TOTAL, GENERAL INCOME</b>	<b>8 758 714</b>	<b>7 251 927</b>	<b>(953 769)</b>	<b>15 056 872</b>	<b>9 334 179</b>	<b>13 002 633</b>	<b>(837 679)</b>	<b>21 499 133</b>	<b>17 629 289</b>
IV. OTHER INCOME									
Programme Support Funds <sup>1</sup>	1 068 644	-	(1 068 644)	-	1 937 973	-	(1 525 535)	412 438	338 199
Training Programme cost recovery <sup>2</sup>	491 184	-	-	491 184	569 444	-	(388 631)	180 813	148 267
Miscellaneous Income <sup>3</sup>	284 205	-	-	284 205	6 292	-	-	6 292	5 159
<b>TOTAL, OTHER INCOME</b>	<b>1 844 033</b>	<b>-</b>	<b>(1 068 644)</b>	<b>775 389</b>	<b>2 513 709</b>	<b>-</b>	<b>(1 914 166)</b>	<b>599 543</b>	<b>491 625</b>
<b>TOTAL INCOME OF THE YEAR</b>	<b>10 602 747</b>	<b>7 251 927</b>	<b>(2 022 413)</b>	<b>15 832 261</b>	<b>11 847 888</b>	<b>13 002 633</b>	<b>(2 751 845)</b>	<b>22 098 676</b>	<b>18 120 914</b>
<b>EXPENDITURE</b>									
<b>9th Medium-Term Strategy</b>									
I. PROGRAMME OPERATIONS									
Line 1: Integrated Capacity Development Strategy					3 575 567	5 714 104	(1 569 881)	7 719 790	6 330 228
Line 2: Knowledge Generation					1 448 364	2 244 742	(664 558)	3 028 548	2 483 409
Line 3: Outreach and Advocacy					1 573 564	119 298	(9 446)	1 683 416	1 380 401
Pôle De Dakar					-	2 569 875	(504 098)	2 065 777	1 693 937
<b>TOTAL, PROGRAMME OPERATIONS</b>	<b>7 515 375</b>	<b>8 129 336</b>	<b>(2 022 413)</b>	<b>13 622 298</b>	<b>6 597 495</b>	<b>10 648 019</b>	<b>(2 747 983)</b>	<b>14 497 531</b>	<b>11 887 975</b>
II. GOV. BOARD, DIRECTORATE AND ADMINISTRATION									
Line 4.1 : Governing Board	89 218	-	-	89 218	228 922	-	-	228 922	187 716
Line 4.2 : Directorate	729 329	-	-	729 329	582 162	-	-	582 162	477 373
Line 4.3 : Administration									
General Administration	1 205 284	-	-	1 205 284	1 083 964	-	-	1 083 964	888 850
Information Technology	150 570	-	-	150 570	125 260	-	-	125 260	102 713
Staff development	-	-	-	-	8 276	-	-	8 276	6 786
Renovation of Building	-	111 849	-	111 849	-	225 416	-	225 416	184 841
Staff Service Account	-	12 411	-	12 411	-	38	-	38	31
Administrative support funds	-	31 431	-	31 431	-	91 019	(3 862)	87 157	71 469
<b>TOTAL, GOV. BOARD, DIRECTORATE AND GEN. ADM.</b>	<b>2 174 401</b>	<b>155 691</b>	<b>-</b>	<b>2 330 092</b>	<b>2 028 584</b>	<b>316 473</b>	<b>(3 862)</b>	<b>2 341 195</b>	<b>1 919 780</b>
<b>TOTAL, EXPENDITURE I - II</b>	<b>9 689 776</b>	<b>8 285 027</b>	<b>(2 022 413)</b>	<b>15 952 389</b>	<b>8 626 079</b>	<b>10 964 492</b>	<b>(2 751 845)</b>	<b>16 838 726</b>	<b>13 807 755</b>
<b>EXCESS/(SHORTFALL) INCOME LESS EXPENDITURE</b>	<b>912 971</b>	<b>(1 033 100)</b>	<b>-</b>	<b>(120 128)</b>	<b>3 221 809</b>	<b>2 038 141</b>	<b>-</b>	<b>5 259 950</b>	<b>4 313 159</b>
IV. OTHER RESOURCES & RESERVES									
Liquidation of previous years' obligations	92 474	18 823	-	111 297	120 551	131 478	-	252 029	206 664
Transfer to the Stabilization Reserve Account <sup>4</sup>	(261 868)	-	-	(261 868)	(256 796)	-	-	(256 796)	(210 573)
Trans. to the Stabilization Reserve Account <sup>5</sup>	-	-	-	-	(200 000)	-	-	(200 000)	(164 000)
Adjustments to reserves and Fund Balances <sup>6</sup>	(361 430)	361 430	-	-	(439 270)	439 270	-	-	-
Reserves & Fund Balances on 1 January	1 845 756	3 786 721	-	5 632 477	2 227 904	3 133 874	-	5 361 778	4 396 658
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>1 314 932</b>	<b>4 166 974</b>	<b>-</b>	<b>5 481 906</b>	<b>1 452 389</b>	<b>3 704 622</b>	<b>-</b>	<b>5 157 011</b>	<b>4 228 749</b>
<b>BALANCE AT YEAR END ALL MANAGED FUNDS<sup>7</sup></b>	<b>2 227 904</b>	<b>3 133 874</b>	<b>-</b>	<b>5 361 778</b>	<b>4 674 198</b>	<b>5 742 763</b>	<b>-</b>	<b>10 416 961</b>	<b>8 541 908</b>

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

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

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

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

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

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

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

<sup>8</sup> Not applicable to the 2014-2017 IIEP Programme and Budget operations lines, determined according to the new IIEP's Medium-Term Strategy (MTS).

\* Exchange rate of US dollar/euro : 2013 US\$1 = €0,725; 2014 US\$1 = €0,820

**FINANCIAL APPENDICES**  
**SCHEDULE 1. IIEP FINAL 2014**  
**(Expressed in current United States Dollars)**  
**(Page 1 of 2)**

Regular and Extrabudgetary Programmes					
Source	2014 Approved Budget	Share %	2014 Final	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 870 500	8,82	1 870 500	8,46	-
II. Voluntary Contributions					
Argentina	142 558	0,67	-	-	(142 558)
India	10 000	0,05	-	-	(10 000)
Norway	3 191 208	15,05	3 191 208	14,44	-
Sweden	859 599	4,05	2 640 800	11,95	1 781 201
Switzerland	1 631 671	7,69	1 631 671	7,38	-
Total, Voluntary Contributions	5 835 036	27,52	7 463 679	33,77	1 628 643
<b>TOTAL, I &amp; II</b>	<b>7 705 536</b>	<b>36,34</b>	<b>9 334 179</b>	<b>42,24</b>	<b>1 628 643</b>
III. OTHER INCOME					
Programme Support Funds	2 323 197	10,96	1 937 973	8,77	(385 224)
Training Programme cost recovery	661 232	3,12	569 444	2,58	(91 788)
Miscellaneous Income	6 788	0,03	6 292	0,03	(496)
<b>TOTAL, OTHER INCOME</b>	<b>2 991 217</b>	<b>14,11</b>	<b>2 513 709</b>	<b>11,37</b>	<b>(477 508)</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>10 696 753</b>	<b>50,44</b>	<b>11 847 888</b>	<b>53,61</b>	<b>1 151 135</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
Contracts - Governments					
Angola*	396 000	1,87	396 000	1,79	-
Argentina (Federal Government)*	1 349 655	6,36	1 849 696	8,37	500 041
Burkina Faso**	98 440	0,46	98 440	0,45	-
Cambodia	635 625	3,00	605 183	2,74	(30 442)
Denmark (DANIDA)	916 989	4,32	911 789	4,13	(5 200)
Finland	275 482	1,30	-	-	(275 482)
France (AFD - Convention 2013)**	2 000 000	9,43	2 000 000	9,05	-
Germany (GIZ)	185 148	0,87	179 185	0,81	(5 963)
Mauritania**	9 811	0,05	-	-	(9 811)
Namibia	39 437	0,19	39 438	0,18	1
Netherlands (SACMEQ)	68 645	0,32	406 059	1,84	337 414
Tchad**	13 823	0,07	-	-	(13 823)
Uruguay*	70 560	0,33	70 560	0,32	-
Total, Contracts - Governments	6 059 615	28,57	6 556 350	29,67	496 735
Contracts - Others					
Aerolinas Argentina*	30 499	0,14	9 999	0,05	(20 500)
CLADE*	7 000	0,03	4 950	0,02	(2 050)
The German Academic Exchange Service (DAAD)	47 716	0,23	63 976	0,29	16 260
Foundation ARCOR*	6 158	0,03	22 000	0,10	15 842
Foundation Compromiso*	3 571	0,02	7 114	0,03	3 543
Global Partnership for Education (GPE) (PAR)	859 378	4,05	859 378	3,89	-
Global Partnership for Education (GPE) (PDK)**	592 137	2,79	313 227	1,42	(278 910)
Hewlett Foundation	67 800	0,32	67 800	0,31	-
INTEL	100 000	0,47	100 000	0,45	-
Instituto Nacional para la Evaluación de la Educación (INEE)*	144 211	0,68	144 200	0,65	(11)
JP Morgan Chase Foundation	401 618	1,89	401 618	1,82	-
MacArthur Foundation	150 000	0,71	150 000	0,68	-
Master Card Foundation	50 000	0,24	66 949	0,30	16 949
Organization Iberico-American States (OEI)*	85 074	0,40	85 074	0,38	-
Organisation Internationale de la Francophonie (OIF)	38 239	0,18	38 239	0,17	-



**FINANCIAL APPENDICES**  
**SCHEDULE 1. IIEP FINAL 2014**  
**(Expressed in current United States Dollars)**  
**(Page 2 of 2)**

<b>Regular and Extrabudgetary Programmes</b>					
Source	2014 Approved Budget	Share %	2014 Final	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
PEIC (Protect Education in Insecurity & Conflict Program)	572 549	2,70	477 090	2,16	(95 459)
P4LP	130 000	0,61	65 000	0,29	(65 000)
Plan Internantional*	65 133	0,31	35 823	0,16	(29 310)
SAMSUNG Argentina*	85 214	0,40	83 767	0,38	(1 447)
Universidad de Guadalajara*	50 850	0,24	50 850	0,23	-
UNESCO	306 007	1,44	838 053	3,79	532 046
UNICEF	1 300 468	6,13	1 262 442	5,71	(38 026)
UNRWA	29 339	0,14	29 287	0,13	(52)
World Bank**	40 000	0,19	-	-	(40 000)
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	547 688	2,58	33 876	0,15	(513 812)
Annual Training Program (Fellowships IBA)*	60 000	0,28	51 698	0,23	(8 302)
Annual Training Program (Fellowships PDK)**	76 500	0,36	70 720	0,32	(5 780)
Staff Service Account	7 765	0,04	8 447	0,04	682
Other Extrabudgetary Interfunds	700 006	3,30	837 679	3,79	137 673
<b>Total, Contracts - Others</b>	<b>6 554 920</b>	<b>30,91</b>	<b>6 179 256</b>	<b>27,96</b>	<b>(375 664)</b>
France (IIEP building maintenance)	310 345	1,46	267 027	1,21	(43 318)
<b>TOTAL, CONTRACTS</b>	<b>12 924 880</b>	<b>60,95</b>	<b>13 002 633</b>	<b>58,84</b>	<b>77 753</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Funds	(641 527)	- 3,03	(577 419)	- 2,61	64 108
Staff costs recovery & other	(1 773 813)	- 8,36	(2 174 426)	- 9,84	(400 613)
<b>Total, Elimination - PSF</b>	<b>(2 415 340)</b>	<b>- 11,39</b>	<b>(2 751 845)</b>	<b>- 12,45</b>	<b>(336 505)</b>
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>10 509 540</b>	<b>49,56</b>	<b>10 250 788</b>	<b>46,39</b>	<b>(258 752)</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>21 206 293</b>	<b>100,00</b>	<b>22 098 676</b>	<b>100,00</b>	<b>892 383</b>
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	118 182	-	120 551	-	2 369
Liquidation of previous years' obligations, Exb. Prog	90 477	-	131 478	-	41 001
Transfer to Stabilization Reserve Account	(256 796)	-	(256 796)	-	-
Transfer to Stabilization Reserve Account	(200 000)	-	(200 000)	-	-
Reserves & Fund Balances on 1 January, Regular Prog.	2 831 425	-	2 227 904	-	(603 521)
Reserves & Fund Balances on 1 January, Exb. Prog	3 212 378	-	3 133 874	-	(78 504)
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>5 795 666</b>	<b>-</b>	<b>5 157 011</b>	<b>-</b>	<b>(638 655)</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>27 001 959</b>	<b>-</b>	<b>27 255 687</b>	<b>-</b>	<b>253 728</b>

\* Contributions to IIEP Buenos Aires.

\*\* Contributions to IIEP Pôle de Dakar.

**FINANCIAL APPENDICES**  
**SCHEDULE 1. IIEP FINAL 2014 x 2013**  
**(Expressed in current United States Dollars)**  
**(Page 1 of 3)**

Regular and Extrabudgetary Programmes					
Source	2013 Final	Share %	2014 Final	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>A. IIEP SPECIAL ACCOUNT</b>					
<b>INCOME</b>					
I. UNESCO Financial Allocation	1 828 425	11,55	1 870 500	8,46	42 075
<b>II. Voluntary Contributions</b>					
Argentina	125 460	0,79	-	-	(125 460)
Australia	122 460	0,77	-	-	(122 460)
Denmark	127 500	0,81	-	-	(127 500)
Finland	258 732	1,63	-	-	(258 732)
France	-	-	-	-	-
Netherlands	1 458 886	9,21	-	-	(1 458 886)
Norway	2 839 203	17,93	3 191 208	14,44	352 005
Sweden	924 240	5,84	2 640 800	11,95	1 716 560
Switzerland	1 073 808	6,78	1 631 671	7,38	557 863
Total, Voluntary Contributions	6 930 289	43,77	7 463 679	33,77	533 390
<b>TOTAL, I &amp; II</b>	<b>8 758 714</b>	<b>55,32</b>	<b>9 334 179</b>	<b>42,24</b>	<b>575 465</b>
<b>III. OTHER INCOME</b>					
Programme Support Funds	1 068 644	6,75	1 937 973	8,77	869 329
Training Programme cost recovery	491 184	3,10	569 444	2,58	78 260
Miscellaneous Income	284 205	1,80	6 292	0,03	(277 913)
<b>TOTAL, OTHER INCOME</b>	<b>1 844 033</b>	<b>11,65</b>	<b>2 513 709</b>	<b>11,37</b>	<b>669 676</b>
<b>TOTAL, INCOME REGULAR PROGRAMME</b>	<b>10 602 747</b>	<b>66,97</b>	<b>11 847 888</b>	<b>53,61</b>	<b>1 245 141</b>
<b>IV. EXTRABUDGETARY INCOME</b>					
<b>Contracts - Governments</b>					
Angola*	-	-	396 000	1,79	396 000
Argentina (Federal Government)*	1 727 225	10,91	1 849 696	8,37	122 471
Bahrain	20 294	0,13	-	-	(20 294)
Brunei	23 917	0,15	-	-	(23 917)
Burkina Faso**	-	-	98 440	0,45	98 440
Cambodia	715 900	4,52	605 183	2,74	(110 717)
Denmark (DANIDA)	122 393	0,77	911 789	4,13	789 396
France	23 066	0,15	-	-	(23 066)
France (AFD - Convention 2013)**	-	-	2 000 000	9,05	2 000 000
Germany (GIZ)	51 127	0,32	179 185	0,81	128 058
Libya	37 010	0,23	-	-	(37 010)
Madagascar	506	0,00	-	-	(506)
Namibia	-	-	39 438	0,18	39 438
Netherlands (SACMEQ)	300 000	1,89	406 059	1,84	106 059
Sri Lanka	30 519	0,19	-	-	(30 519)
Uruguay*	-	-	70 560	0,32	70 560
<b>Total, Contracts - Governments</b>	<b>3 051 957</b>	<b>19,28</b>	<b>6 556 350</b>	<b>29,67</b>	<b>3 504 393</b>
<b>Contracts - Others</b>					
Asociacion Empresaria Argentina (AEA)*	610 241	3,85	-	-	(610 241)
Aerolinas Argentina*	-	-	9 999	0,05	9 999
CLADE*	-	-	4 950	0,02	4 950
CREFAL*	39 980	0,25	-	-	(39 980)
The German Academic Exchange Service (DAAD)	57 174	0,36	63 976	0,29	6 802
FLASCO*	20 000	0,13	-	-	(20 000)

**FINANCIAL APPENDICES**  
**SCHEDULE 1. IIEP FINAL 2014 x 2013**  
**(Expressed in current United States Dollars)**  
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Regular and Extrabudgetary Programmes					
Source	2013 Final	Share %	2014 Final	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
Foundation ARCOR*	11 379	0,07	22 000	0,10	10 621
Foundation Compromiso*	7 130	0,05	7 114	0,03	(16)
Global Partnership for Education (GPE) (PAR)	271 838	1,72	859 378	3,89	587 540
Global Partnership for Education (GPE) (PDK)**	-	-	313 227	1,42	313 227
Hewlett Foundation	153 341	0,97	67 800	0,31	(85 541)
INTEL	22 139	0,14	100 000	0,45	77 861
Instituto Nacional para la Evaluación de la Educación (INEE)*	-	-	144 200	0,65	144 200
JP Morgan Chase Foundation	-	-	401 618	1,82	401 618
MacArthur Foundation	-	-	150 000	0,68	150 000
Master Card Foundation	-	-	66 949	0,30	66 949
Organization of American States (OEA)*	6 224	0,04	-	-	(6 224)
Organization Iberico-American States (OEI)*	140 037	0,88	85 074	0,38	(54 963)
The Flemish Association for Development Cooperation and Technical Assistance (VVOB)*	29 605	0,19	-	-	(29 605)
La Empresa Ternium Siderar*	15 257	0,10	-	-	(15 257)
Organisation Internationale de la Francophonie (OIF)	-	-	38 239	0,17	38 239
PEIC (Protect Education in Insecurity & Conflict Program)	381 694	2,41	477 090	2,16	95 396
P4LP	-	-	65 000	0,29	65 000
Plan Internantional*	-	-	35 823	0,16	35 823
SAMSUNG Argentina*	-	-	83 767	0,38	83 767
Universidad de Guadalajara*	15 399	0,10	50 850	0,23	35 451
UNESCO	291 944	1,84	838 053	3,79	546 109
UNICEF	212 235	1,34	1 262 442	5,71	1 050 207
UNRWA	-	-	29 287	0,13	29 287
Other	3 000	0,02	-	-	(3 000)
<b>Fellowships &amp; other funds</b>					
Annual Training Program (Fellowships)	592 118	3,74	33 876	0,15	(558 242)
Annual Training Program (Fellowships IBA)*	75 702	0,48	51 698	0,23	(24 004)
Annual Training Program (Fellowships PDK)**	-	-	70 720	0,32	70 720
Staff Service Account	9 302	0,06	8 447	0,04	(855)
Other Extrabudgetary Interfunds	953 769	6,02	837 679	3,79	(116 090)
<b>Total, Contracts - Others</b>	<b>3 919 508</b>	<b>24,76</b>	<b>6 179 256</b>	<b>27,96</b>	<b>2 259 748</b>
France (IIEP building maintenance)	280 462	1,77	267 027	1,21	(13 435)
<b>TOTAL, CONTRACTS</b>	<b>7 251 927</b>	<b>45,80</b>	<b>13 002 633</b>	<b>58,84</b>	<b>5 750 706</b>
<b>V. Programme Support Funds (PSF) inter-fund elimination</b>					
Programme Support Funds	(530 155)	- 3,35	(577 419)	- 2,61	(47 264)
Staff costs recovery & other	(1 492 258)	- 9,43	(2 174 426)	- 9,84	(682 168)
<b>Total, Elimination - PSF</b>	<b>(2 022 413)</b>	<b>- 12,77</b>	<b>(2 751 845)</b>	<b>- 12,45</b>	<b>(729 432)</b>
<b>TOTAL, EXTRABUDGETARY INCOME</b>	<b>5 229 514</b>	<b>33,03</b>	<b>10 250 788</b>	<b>46,39</b>	<b>5 021 274</b>
<b>TOTAL, INCOME I - V, IIEP SPECIAL ACCOUNT</b>	<b>15 832 261</b>	<b>100,00</b>	<b>22 098 676</b>	<b>100,00</b>	<b>6 266 415</b>

**FINANCIAL APPENDICES**  
**SCHEDULE 1. IIEP FINAL 2014 x 2013**  
**(Expressed in current United States Dollars)**  
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Regular and Extrabudgetary Programmes					
Source	2013 Final	Share %	2014 Final	Share %	Increase/(Decrease) of (3) less (1) Amount
	(1)	(2)	(3)	(4)	(5)
<b>B. OTHER RESOURCES &amp; RESERVES</b>					
Liquidation of previous years' obligations, Regular Prog.	92 474	-	120 551	-	28 077
Liquidation of previous years' obligations, Exb. Prog	18 823	-	131 478	-	112 655
Transfer to Stabilization Reserve Account	(261 868)	-	(256 796)	-	5 072
Transfer to Stabilization Reserve Account	-	-	(200 000)	-	(200 000)
Reserves & Fund Balances on 1 January, Regular Prog.	1 845 756	-	2 227 904	-	382 148
Reserves & Fund Balances on 1 January, Exb. Prog	3 786 721	-	3 133 874	-	(652 847)
<b>TOTAL, OTHER RESOURCES &amp; RESERVES</b>	<b>5 481 906</b>	<b>-</b>	<b>5 157 011</b>	<b>-</b>	<b>(324 895)</b>
<b>GRAND TOTAL, IIEP MANAGED FUNDS</b>	<b>21 314 167</b>	<b>-</b>	<b>27 255 687</b>	<b>-</b>	<b>5 941 520</b>

\* Contributions to IIEP Buenos Aires.

\*\* Contributions to IIEP Pôle de Dakar.

**FINANCIAL APPENDICES**  
**SCHEDULE 2. IIEP FINAL 2014 EXPENDITURE**  
**(Expressed in current United States Dollars)**  
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Regular and Extrabudgetary Programmes	Approved 2014						Final 2014						Increase/(Decrease) Approved less Final	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg. Programme	Extrabudg.
	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total		
<b>A. IIEP SPECIAL ACCOUNT</b>														
<b>I. PROGRAMME OPERATIONS</b>														
<b>1. INTEGRATED CAPACITY DEVELOPMENT STRATEGY (Line 1)</b>														
Training	1 889 744	192 124	<b>2 081 868</b>	22,92	948 708 <sup>1</sup>	3 030 576	1 846 926	172 572	<b>2 019 498</b>	23,41	1 331 681 <sup>1</sup>	3 351 179	62 370	(382 973)
Technical cooperation	1 390 861	-	<b>1 390 861</b>	15,31	1 395 842 <sup>2</sup>	2 786 703	1 436 499	-	<b>1 436 499</b>	16,65	1 830 886 <sup>2</sup>	3 267 385	(45 638)	(435 044)
IIEP Buenos Aires	92 226	35 000	<b>127 226</b>	1,40	2 681 228	2 808 454	84 841	34 729	<b>119 570</b>	1,39	2 551 537	2 671 107	7 656	129 691
<b>TOTAL, INTEGRATED CAP. DEV'T STRATEGY</b>	<b>3 372 831</b>	<b>227 124</b>	<b>3 599 955</b>	<b>39,63</b>	<b>5 025 778</b>	<b>8 625 733</b>	<b>3 368 266</b>	<b>207 301</b>	<b>3 575 567</b>	<b>41,45</b>	<b>5 714 104</b>	<b>9 289 671</b>	<b>24 388</b>	<b>(688 326)</b>
<b>2. KNOWLEDGE GENERATION (Line 2)</b>														
Foresight	167 895	12 789	<b>180 684</b>	1,99	14 730	195 414	136 809	2 789	<b>139 598</b>	1,62	14 765	154 363	41 086	(35)
Reduced social inequalities, particularly gender inequality	148 188	9 837	<b>158 025</b>	1,74	36 500	194 525	136 809	13 949	<b>150 758</b>	1,75	14 445	165 203	7 267	22 055
Improved cognitive and non-cognitive learning outcomes	362 188	-	<b>362 188</b>	3,99	728 977 <sup>3</sup>	1 091 165	342 024	-	<b>342 024</b>	3,96	831 457 <sup>3</sup>	1 173 481	20 164	(102 480)
Governance and accountability	541 426	183 729	<b>725 155</b>	7,98	342 674 <sup>4</sup>	1 067 829	547 238	135 793	<b>683 031</b>	7,92	354 483 <sup>4</sup>	1 037 514	42 124	(11 809)
Resilience of education systems	89 309	9 333	<b>98 642</b>	1,09	453 514	552 156	68 405	12 575	<b>80 980</b>	0,94	530 281	611 261	17 662	(76 767)
IIEP Buenos Aires	39 525	15 000	<b>54 525</b>	0,60	607 214	661 739	36 982	14 991	<b>51 973</b>	0,60	499 311	551 284	2 552	107 903
<b>TOTAL, KNOWLEDGE GENERATION</b>	<b>1 348 531</b>	<b>230 688</b>	<b>1 579 219</b>	<b>17,39</b>	<b>2 183 609</b>	<b>3 762 828</b>	<b>1 268 267</b>	<b>180 097</b>	<b>1 448 364</b>	<b>16,79</b>	<b>2 244 742</b>	<b>3 693 106</b>	<b>130 855</b>	<b>(61 133)</b>
<b>3. OUTREACH AND ADVOCACY (Line 3)</b>														
Institutional knowledge management	759 194	404 760	<b>1 163 954</b>	12,81	38 238	1 202 192	820 857	297 657	<b>1 118 514</b>	12,97	25 580	1 144 094	45 440	12 658
Partnerships and cooperation	310 594	124 099	<b>434 693</b>	4,79	48 374	483 067	273 619	37 305	<b>310 924</b>	3,60	49 451	360 375	123 769	(1 077)
IIEP Buenos Aires	47 909	101 000	<b>148 909</b>	1,64	70 793	219 702	43 508	100 618	<b>144 126</b>	1,67	44 267	188 393	4 783	26 526
<b>TOTAL, OUTREACH AND ADVOCACY</b>	<b>1 117 697</b>	<b>629 859</b>	<b>1 747 556</b>	<b>19,24</b>	<b>157 405</b>	<b>1 904 961</b>	<b>1 137 984</b>	<b>435 580</b>	<b>1 573 564</b>	<b>18,24</b>	<b>119 298</b>	<b>1 692 862</b>	<b>173 992</b>	<b>38 107</b>
<b>IIEP POLE DE DAKAR</b>														
PDK Programmes & activities	-	-	-	-	2 238 851	2 238 851	-	-	-	-	2 569 875	2 569 875	-	(331 024)
<b>TOTAL, IIEP POLE DE DAKAR</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 238 851</b>	<b>2 238 851</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 569 875</b>	<b>2 569 875</b>	<b>-</b>	<b>(331 024)</b>
<b>TOTAL, I: PROGRAMME. OPERATIONS</b>	<b>5 839 059</b>	<b>1 087 671</b>	<b>6 926 730</b>	<b>76,26</b>	<b>9 605 643</b>	<b>16 532 373</b>	<b>5 774 517</b>	<b>822 978</b>	<b>6 597 495</b>	<b>76,48</b>	<b>10 648 019</b>	<b>17 245 514</b>	<b>329 235</b>	<b>(1 042 376)</b>

<sup>1</sup> Annual Training Programme, Short course and Education Sector Planning participants    <sup>2</sup> Technical assistance projects in various countries    <sup>3</sup> Including SACMEQ

<sup>4</sup> Including Global Partnership for Education projects    <sup>5</sup> Expenses for maintenance of premises

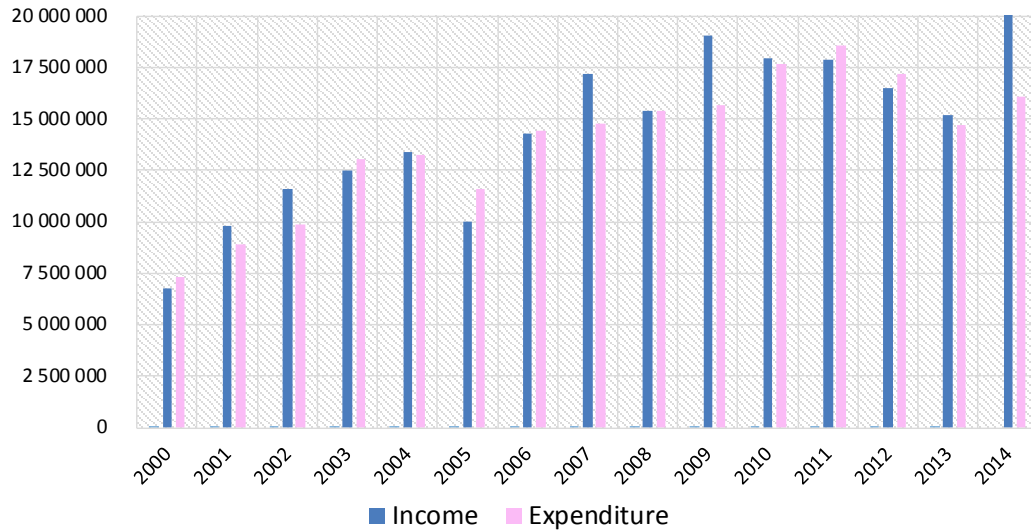
**FINANCIAL APPENDICES**  
**SCHEDULE 2. IIEP FINAL 2014 EXPENDITURE**  
**(Expressed in current United States Dollars)**  
**(Page 2 of 2)**

Regular and Extrabudgetary Programmes	Approved 2014						Final 2014						Increase/(Decrease) Approved less Final	
	Regular Programme			Share	Extrabudg.		Regular Programme			Share	Extrabudg.		Reg. Programme	Extrabudg.
Appropriation Line/Programme Chapter	Staff	Activities	Total	%	Programme	Total	Staff	Activities	Total	%	Programme	Total		
<b>II. GOV. BOARD, DIRECTORATE &amp; ADMINISTRATION (Line 4)</b>														
<b>1. GOV. BOARD &amp; DIRECTORATE</b>														
Governing Board	176 610	80 000	<b>256 610</b>	2,83	-	256 610	147 063	81 859	<b>228 922</b>	2,65	-	228 922	27 688	-
Directorate/Monitoring and Evaluation	543 492	76 656	<b>620 148</b>	6,83	-	620 148	500 587	81 575	<b>582 162</b>	6,75	-	582 162	37 986	-
<b>TOTAL, GOV. BOARD &amp; DIRECTORATE</b>	<b>720 102</b>	<b>156 656</b>	<b>876 758</b>	<b>9,65</b>	<b>-</b>	<b>876 758</b>	<b>647 650</b>	<b>163 434</b>	<b>811 084</b>	<b>9,40</b>	<b>-</b>	<b>811 084</b>	<b>65 674</b>	<b>-</b>
<b>2. ADMINISTRATION</b>														
General Administration	552 736	545 231	<b>1 097 967</b>	12,09	-	1 097 967	568 992	514 972	<b>1 083 964</b>	12,57	-	1 083 964	14 003	-
Institutional Information Technology	58 895	99 727	<b>158 622</b>	1,75	-	158 622	68 405	56 855	<b>125 260</b>	1,45	-	125 260	33 362	-
Staff development	-	23 277	<b>23 277</b>	0,26	-	23 277	-	8 276	<b>8 276</b>	0,10	-	8 276	15 001	-
Renovation of building	-	-	-	-	226 105 <sup>5</sup>	226 105	-	-	-	-	225 416 <sup>5</sup>	225 416	-	689
Staff Service Account	-	-	-	-	38	38	-	-	-	-	38	38	-	-
Administrative support funds	-	-	-	-	20 000	20 000	-	-	-	-	91 019	91 019	-	(71 019)
<b>TOTAL, ADMINISTRATION</b>	<b>611 631</b>	<b>668 235</b>	<b>1 279 866</b>	<b>14,09</b>	<b>246 143</b>	<b>1 526 009</b>	<b>637 397</b>	<b>580 103</b>	<b>1 217 500</b>	<b>14,11</b>	<b>316 473</b>	<b>1 533 973</b>	<b>62 366</b>	<b>(70 330)</b>
<b>TOTAL, II: GOV. BOARD, DIRECTORATE &amp; ADMIN.</b>	<b>1 331 733</b>	<b>824 891</b>	<b>2 156 624</b>	<b>23,74</b>	<b>246 143</b>	<b>2 402 767</b>	<b>1 285 047</b>	<b>743 537</b>	<b>2 028 584</b>	<b>23,52</b>	<b>316 473</b>	<b>2 345 057</b>	<b>128 040</b>	<b>(70 330)</b>
<b>TOTAL EXPENDITURE I &amp; II</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>9 851 786</b>	<b>18 935 140</b>	<b>7 059 564</b>	<b>1 566 515</b>	<b>8 626 079</b>	<b>100,00</b>	<b>10 964 492</b>	<b>19 590 571</b>	<b>457 275</b>	<b>(1 112 706)</b>
<b>III. PROGRAMME SUPPORT FUNDS (Inter-fund elimination)</b>														
Administrative Support Costs	-	-	-	-	(641 527)	(641 527)	-	-	-	-	(577 419)	(577 419)	-	(64 108)
Staff costs recovery & other	-	-	-	-	(1 773 813)	(1 773 813)	-	-	-	-	(2 174 426)	(2 174 426)	-	400 613
Total, Elimination - PSF	-	-	-	-	(2 415 340)	(2 415 340)	-	-	-	-	(2 751 845)	(2 751 845)	-	336 505
<b>TOTAL, EXPENDITURE IIEP SPECIAL ACCOUNT</b>	<b>7 170 792</b>	<b>1 912 562</b>	<b>9 083 354</b>	<b>100,00</b>	<b>7 436 446</b>	<b>16 519 800</b>	<b>7 059 564</b>	<b>1 566 515</b>	<b>8 626 079</b>	<b>100,00</b>	<b>8 212 647</b>	<b>16 838 726</b>	<b>457 275</b>	<b>(776 201)</b>

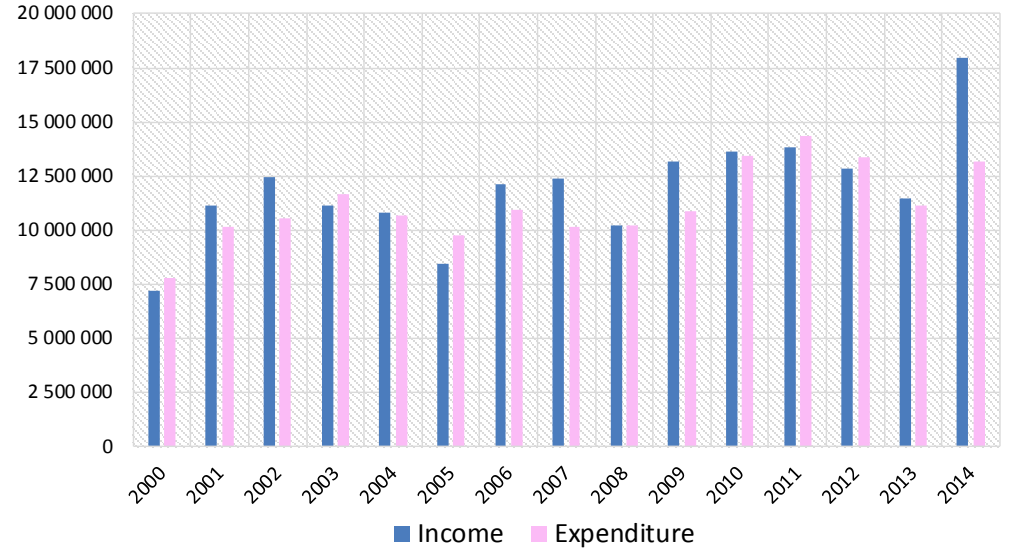
<sup>5</sup> Expenses for maintenance of premises  
**55 GB/4 Part II**

FINANCIAL APPENDICES

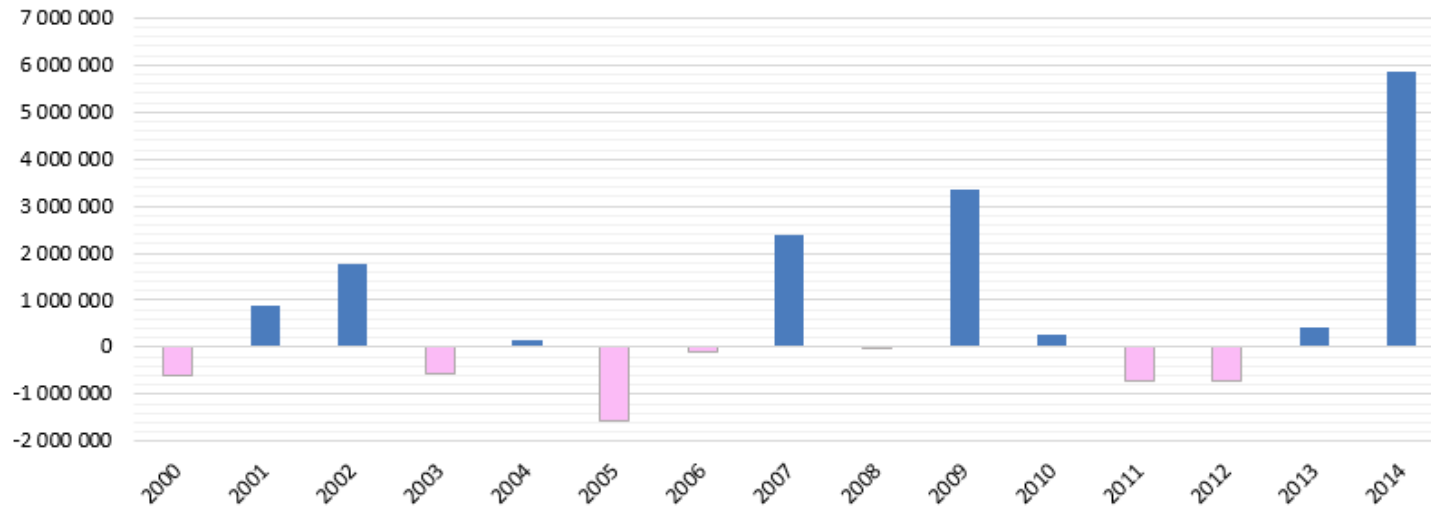
Income and Expenditure Trend in US\$



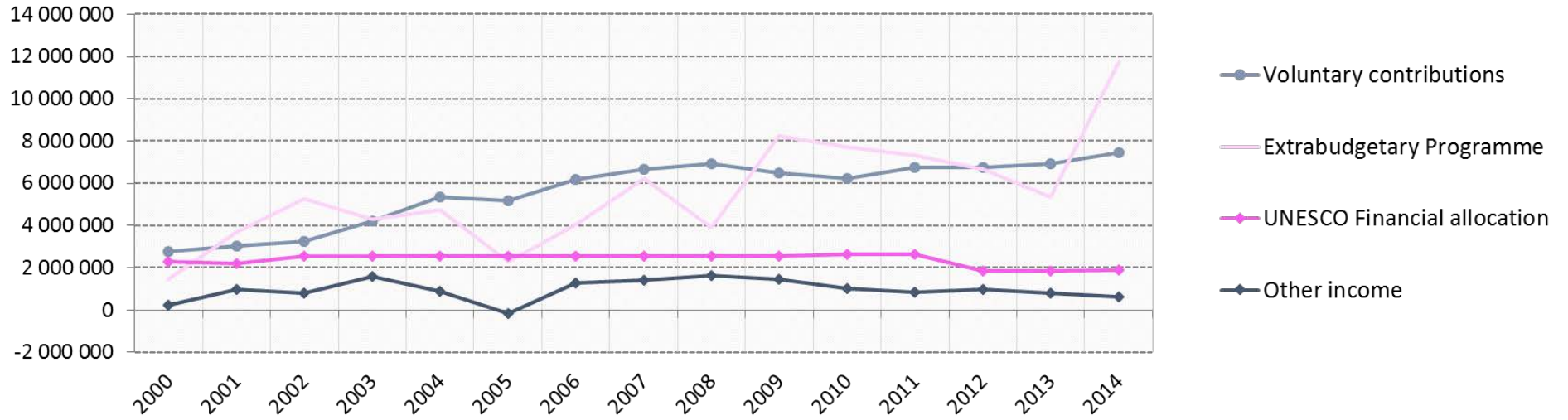
Income and Expenditure Trend in Euros



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



### Main Funding Sources in US\$

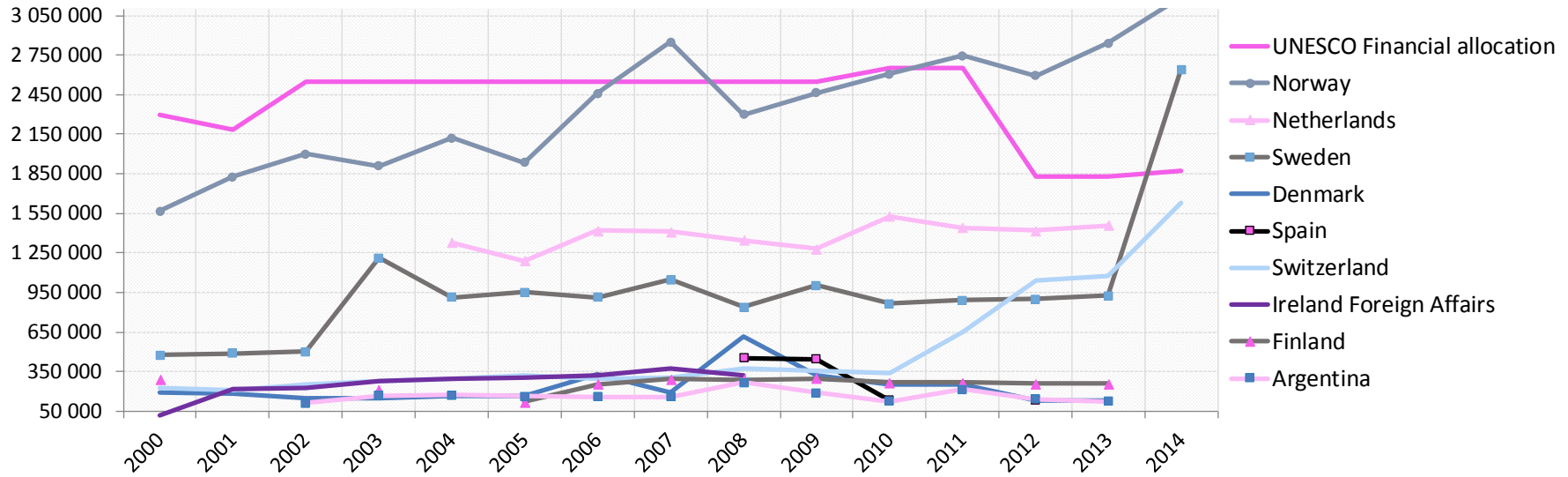


### Main Funding Sources in €uros

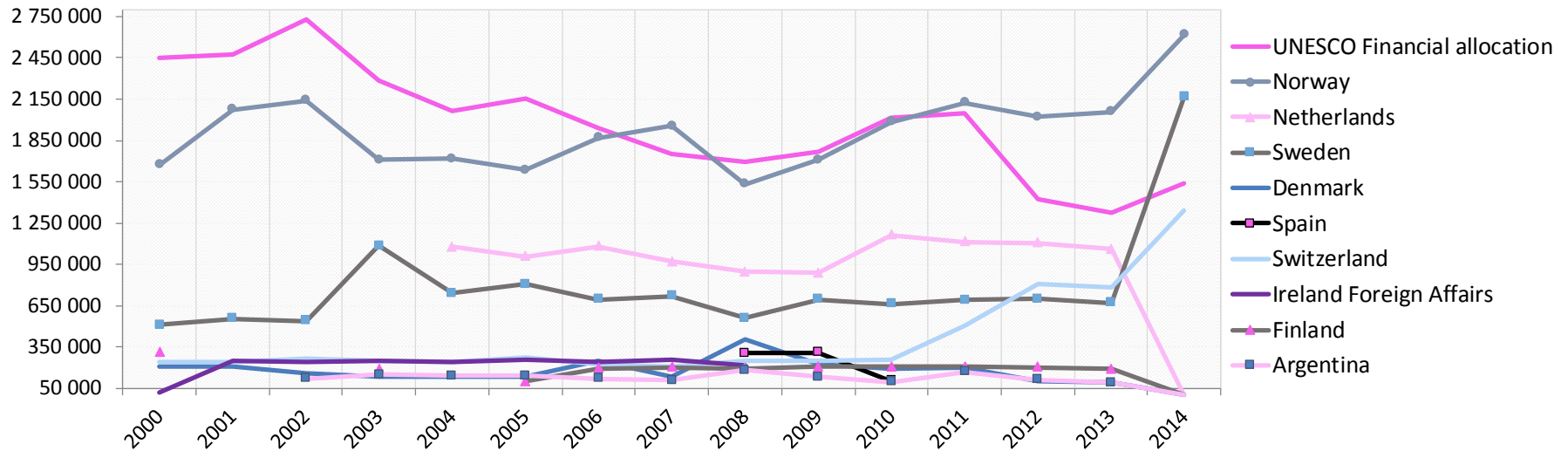




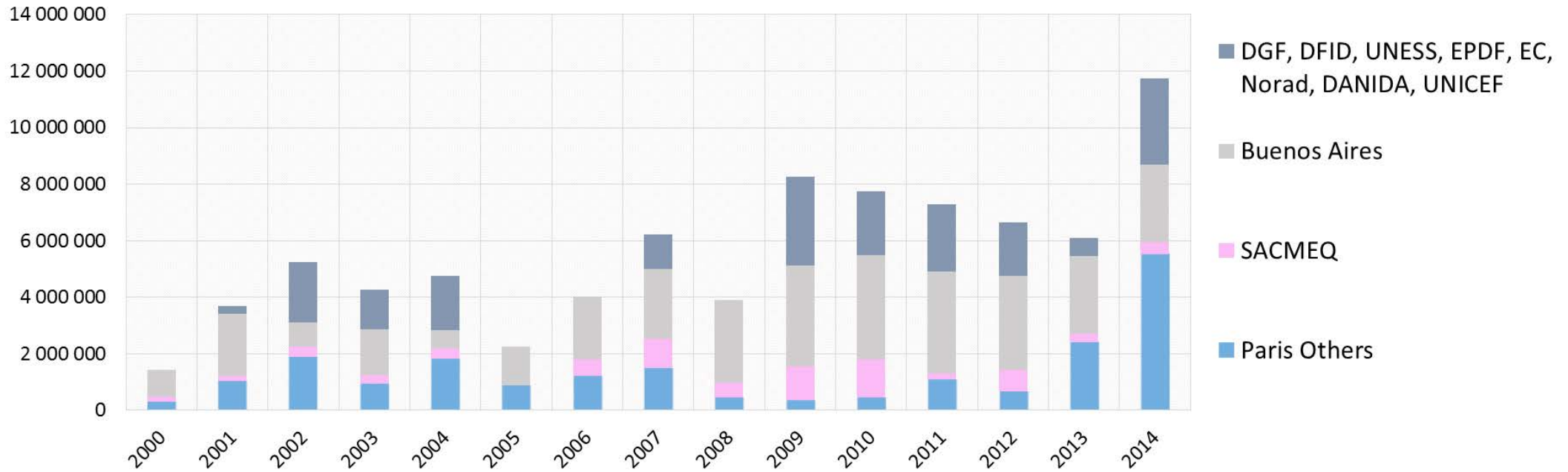
UNESCO Allocation and Main Voluntary Contributions in US\$



UNESCO Allocation and Main Voluntary Contributions in €uros



Extrabudgetary Funding in US\$



FINANCIAL APPENDICES

<b>OTHER INCOME - REGULAR PROGRAMME PARIS</b>							
<i>Figures in USD'000s</i>	<i>Final</i>	<i>Final</i>	<i>Final</i>	<i>Budget</i>	<i>Estimate</i>	<i>Incr/(Decr)</i>	<i>Incr/(Decr)</i>
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<i>Estimate vs</i>	<i>Estimate vs</i>
						<i>Budget</i>	<i>2014</i>
<b>Programme Support Funds<sup>1</sup></b>							
<i>(i) From Ongoing EXB Projects</i>	760	716	1 111	1 639	1 694	3%	52%
Project Support Costs	286	369	393	483	324	-33%	-18%
<b>Sub-total</b>	<b>1 046</b>	<b>1 085</b>	<b>1 504</b>	<b>2 122</b>	<b>2 018</b>	-5%	34%
<i>(ii) External staff costs recovery &amp; others</i>	438	475	434	355	397	12%	-9%
<b>Total, Programme Support Funds</b>	<b>1 484</b>	<b>1 560</b>	<b>1 938</b>	<b>2 477</b>	<b>2 415</b>	-3%	<b>25%</b>
Training Programme costs recovery <sup>2</sup>	289	283	570	593	463	-22%	-19%
Miscellaneous income <sup>3</sup>	241	1	6	2	2		
<b>GRAND TOTAL</b>	<b>2 014</b>	<b>1 844</b>	<b>2 514</b>	<b>3 072</b>	<b>2 880</b>	-6%	<b>15%</b>

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

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

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

