



Organisation Internationale de Métrologie Légale

International Organization of Legal Metrology



Agenda Item 7

Financial matters

Item 7.1
2019 accounts



Rapport de l'expert comptable sur les comptes de l'exercice 2019

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2019 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ième} Conférence Internationale.

Fait à Montrouge, Le 2 Mars 2020.

M F. FISCHER

Expert Comptable





Report by the chartered accountant on the accounts for financial year 2019

In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2019, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards), to the revised Financial Regulations, and to Resolution 27 of the 45th CIML Meeting and Resolution 12 of the 14th International Conference.

Drawn up in Montrouge, 2 March 2020.

Mr. F. FISCHER

Chartered Accountant





Total income

INCOME	2016	2016	2017	2017	2018	2018	2018	2019	2019	2019
	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted	Voted	Actual	Actual vs Voted
Member State contributions	1 932 000	2 016 000	2 016 000	2 016 000	2 044 000	2 044 000	0	2 044 000	2 030 000	-14 000
Corresponding Member fees	79 800	89 600	91 000	92 400	91 000	91 000	0	91 000	88 200	-2 800
Certificate fees	70 000	67 900	77 000	107 100	77 000	78 750	1 750	80 500	78 050	-2 450
Translation Center	15 000	0	0	0	0	0	0	0	0	0
Financial income	15 000	6 228	8 000	3 713	8 500	-5 070	-13 570	8 500	8 260	-240
Other income				98		53	53		10 686	10 686
TOTAL INCOME	2 111 800	2 179 728	2 192 000	2 219 311	2 220 500	2 208 733	-11 767	2 224 000	2 215 196	-8 804



Detailed breakdown of costs

- 1) Staff
- 2) Running
- 3) Administrative
- 4) Communication
- 5) Meeting
- 6) Travel and accommodation
- 7) Miscellaneous
- 8) Director/Assistant Director search
- 9) CEEMS
- 10) Training
- 11) Depreciation
- 12) Uncollected funds



Staff costs

<u>CHARGES</u>	2016	2016	2017	2017	2018	2018	2018	2019	2019	2019
	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted	Voted	Actual	Actual vs Voted
<i>Active Staff less OIML-CS costs</i>	n/a	n/a	1 297 715	1 213 699	1 308 289	1 352 171	-43 882	1 313 868	1 406 676	-92 808
<i>OIML-CS Staff costs</i>	n/a	n/a	64 400	116 291	71 000	144 794	-73 794	74 900	114 122	-39 222
Active Staff (TOTAL)	1 341 312	1 288 766	1 362 115	1 329 990	1 379 289	1 496 965	-117 676	1 388 768	1 520 798	-132 030
Pension System	115 764	107 616	111 872	95 963	114 110	80 645	33 465	116 392	67 083	49 309
TOTAL STAFF COSTS	1 457 076	1 396 382	1 473 987	1 425 953	1 493 399	1 577 610	-84 211	1 505 160	1 587 881	-82 721



Running costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
<i>Running costs less OIML-CS costs</i>	n/a	n/a	72 868	93 024	74 326	75 505	-1 179	75 812	74 330	1 482
<i>OIML-CS Running costs</i>	n/a	n/a	2 351	2 875	2 398	8 389	-5 992	2 446	6 075	-3 629
Running costs (TOTAL)	70 337	81 946	75 219	95 899	76 723	83 894	-7 171	78 258	80 405	-2 147



Administrative costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Administrative costs	69 750	79 945	71 614	78 827	72 854	82 492	-9 638	74 116	75 272	-1 156



Communication costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
<i>Communication Costs less OIML-CS costs</i>	n/a	n/a	59 957	64 583	60 873	67 985	-7 112	61 804	44 714	17 090
<i>OIML-CS Communication costs</i>	n/a	n/a	1 934	1 997	1 964	7 554	-5 590	1 994	3 655	-1 661
Communication costs (TOTAL)	57 748	57 481	61 891	66 580	62 837	75 539	-12 702	63 798	48 369	15 429



Meeting costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
<i>CIML Meeting</i>	n/a	n/a	106 050	109 614	112 980	179 795	-66 815	108 182	96 172	12 010
<i>OIML-CS Seminar</i>	n/a	n/a	5 782	6 059			0	5 957		5 957
Meetings Costs – CIML plus Seminar (TOTAL)	87 890	137 073	111 832	115 673	112 980	179 795	-66 815	114 139	96 172	17 967



Travel & accommodation costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
<i>T & A Costs less OIML-CS costs</i>	n/a	n/a	91 593	95 654	93 465	93 938	-473	95 374	69 096	26 278
<i>OIML-CS T & A costs</i>	n/a	n/a	2 000	10 785	2 000	8 740	-6 740	2 000	7 493	-5 493
Travel & Accommodation costs – BIML (TOTAL)	111 742	106 782	93 593	106 439	95 465	102 678	-7 213	97 374	76 589	20 785



Miscellaneous costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Miscellaneous costs	17 653	28 581	20 813	36 950	21 061	29 762	-8 701	21 312	60 506	-39 194



CEEMS costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Special Fund for CEEMS	35 000	10 025	35 000	40 539	35 000	20 266	14 734	35 000	23 150	11 850



Training costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Training for Technical Work	0	0	100 000	63 882	75 000	119 999	-44 999	75 000	12 105	62 895



Depreciation costs

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Depreciation	118 670	206 546	186 750	226 725	190 500	255 351	-64 851	189 250	244 119	-54 869



Provision for uncollected funds

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Provision for uncollected funds	60 200	0	14 000	0	14 000	58 700	-44 700	14 000	-9 800	23 800
Provision for retirement	40 000									0

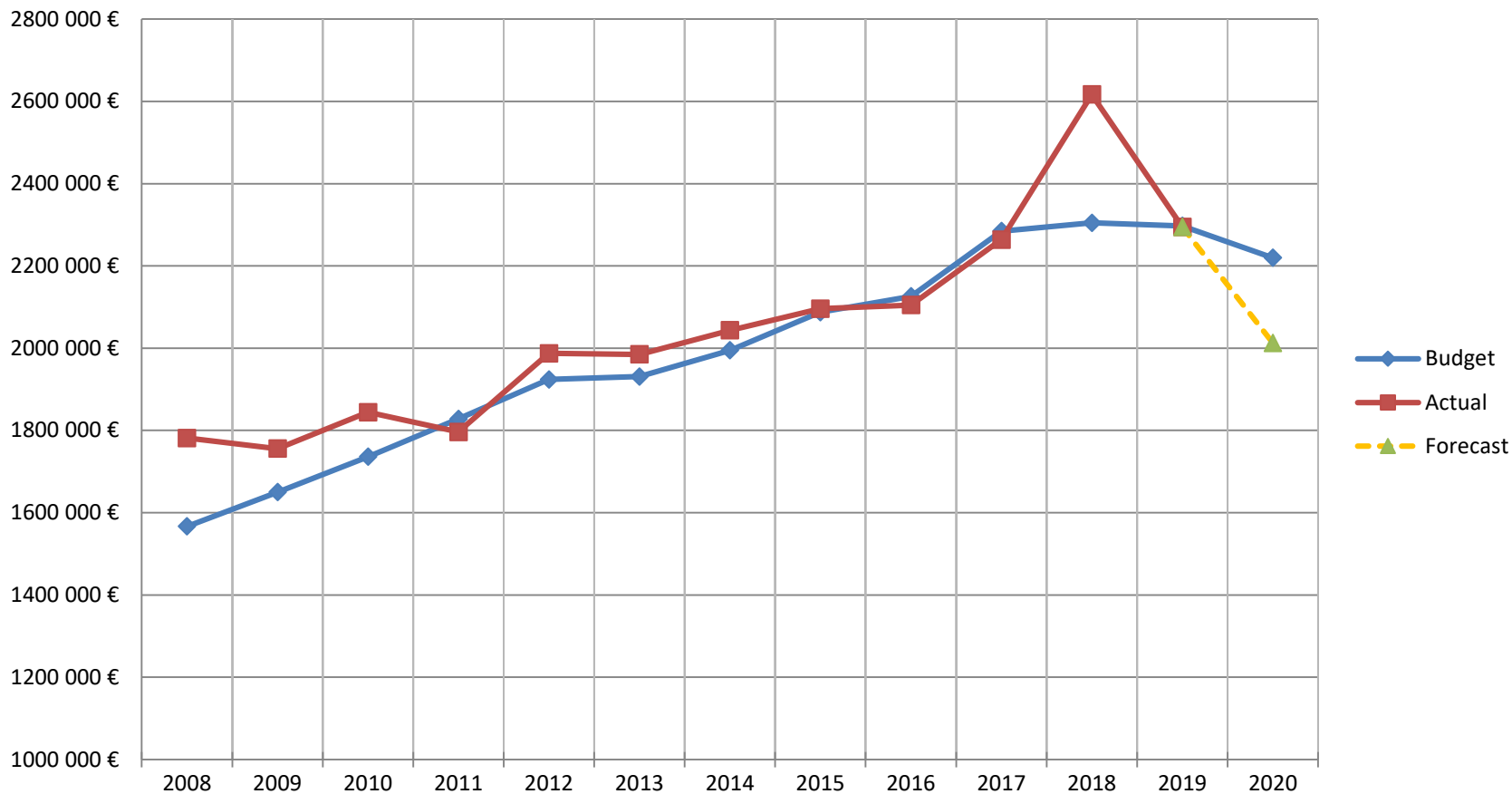


Total charges

	2016	2016	2017	2017	2018	2018	2019	2019	2019
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual	Actual vs Voted
Total staff costs	1 457 076	1 396 382	1 473 987	1 425 953	1 493 399	1 577 610	1 505 160	1 587 881	-82 721
Total running costs	70 337	81 946	75 219	95 899	76 723	83 894	78 258	80 405	-2 147
Total administrative costs	69 750	79 945	71 614	78 827	72 854	82 492	74 116	75 272	-1 156
Total communication costs	57 748	57 481	61 891	66 580	62 837	75 539	63 798	48 369	15 429
Total meeting costs	87 890	137 073	111 832	115 673	112 980	179 795	114 139	96 172	17 967
Total travel & accommodation costs	111 742	106 782	93 593	106 439	95 465	102 678	97 374	76 589	20 785
Total miscellaneous costs	17 653	28 581	20 813	36 950	21 061	29 762	21 312	60 506	-39 194
Search for Director/Assistant Director	n/a	n/a	40 000	6 332	55 000	30 703	30 000	0	30 000
Special Fund for CEEMS	35 000	10 025	35 000	40 539	35 000	20 266	35 000	23 150	11 850
Training for Technical Work	0	0	100 000	63 882	75 000	119 999	75 000	12 105	62 895
Depreciation	118 670	206 546	186 750	226 725	190 500	255 351	189 250	244 119	-54 869
Provision for uncollected funds	60 200	0	14 000	0	14 000	58 700	14 000	-9 800	23 800
Provision for retirement	40 000	0	0	0	0	0	0	0	0
Total charges	2 126 066	2 104 761	2 284 700	2 263 799	2 304 819	2 616 789	2 297 407	2 294 770	2 637



Total charges





Result

	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2018 Actual vs Voted	2019 Voted	2019 Actual	2019 Actual vs Voted
Result	-14 266	74 968	-92 700	-44 488	-84 319	-408 056	-323 737	-73 407	-79 574	-6 167
Total Coefficient	138	144	144	144	146	146	0	146	145	-1



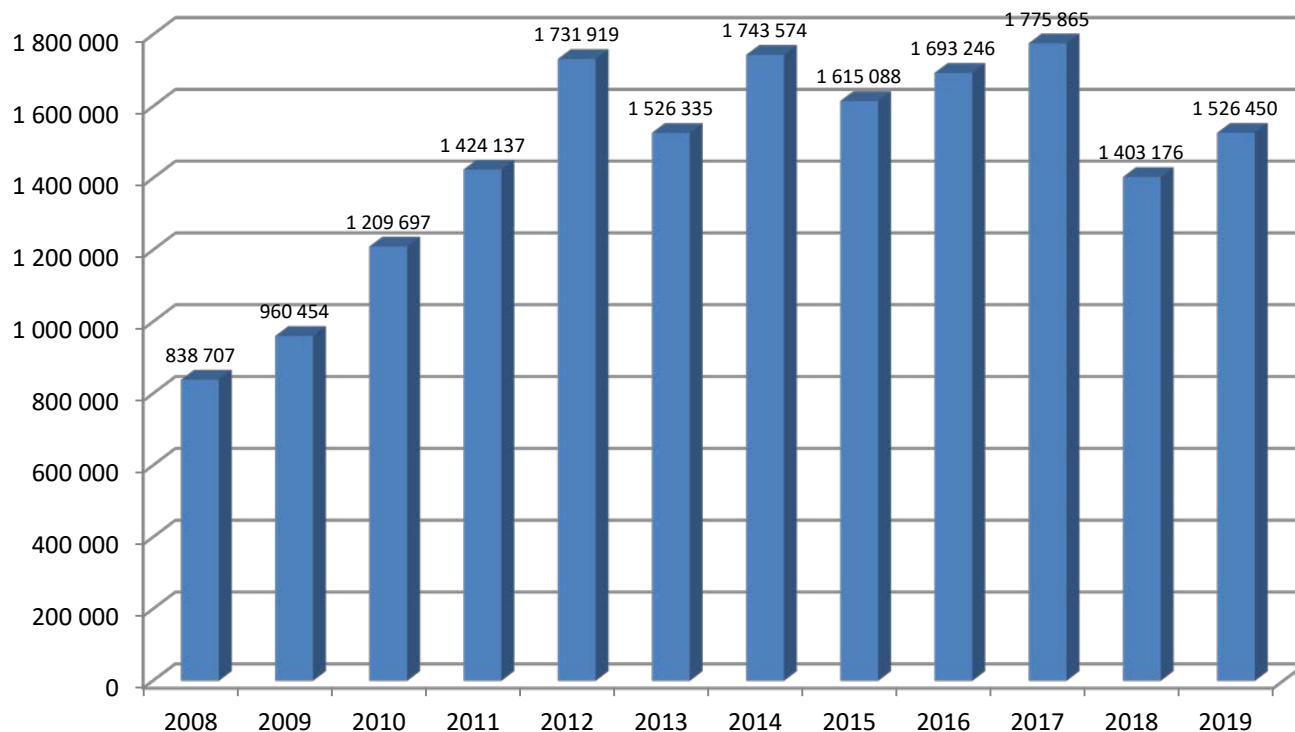
OIML-CS income and costs

	2016	2016	2017	2017	2018	2018	2019	2019
	Voted	Actual	Voted	Actual	Voted	Actual	Voted	Actual
OIML-CS Certificate income			77 000	107 100	77 000	78 750	80 500	78 050
OIML-CS total costs			76 467	138 007	77 362	169 477	81 340	131 345
Result			533	-30 907	-362	-90 727	-840	-53 295

OIML-CS staff costs			64 400	116 291	71 000	144 794	74 900	114 122
OIML-CS running costs			2 351	2 875	2 398	8 389	2 446	6 075
OIML-CS communication costs			1 934	1 997	1 964	7 554	1 994	3 655
OIML-CS Travel & accomm costs			2 000	10 785	2 000	8 740	2 000	7 493
OIML-CS Seminar			5 782	6 059				
Total costs			76 467	138 007	77 362	169 477	81 340	131 345



Year end cash





2021 Budget

- 16th Conference in 2020 postponed to 2021
- Article XXIV of the Convention allows for the extension of existing credits in such situations until the next valid session
- The approved 2020 budget will be applied in 2021
- Unfortunately this will not allow for changes in the Consumer Price Index (CPI) or be able to accommodate known cost increases



Summary

- 2019 was a good year for the Organisation
- Expenditure was less than the allocated budget
- Income was less than the allocated budget and would have been less again if not for income received from BIML work with another IO
- Results would have been problematic if not for the significant effort by the BIML to recoup debt from many previous years



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Close