



Agenda Item 10

Financial matters

Item 10.1
Approval of the 2022 accounts



Summary

- 2022 was another good year in which the financial position of the Organisation was stable.
- Expenditure was lower than the allocated budget, despite inflationary pressures.
- Late payment by Members continues to present a risk to the Organisation, and is monitored on an ongoing basis.





Rapport de l'expert comptable sur les comptes de l'exercice 2022

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 2022 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, à la résolution 12 de la 14^{ème} Conférence Internationale et au point 10.3 de la 16^{ème} Conférence Internationale.

Fait à Montrouge,
Le 10 Juin 2023



Mr F. FISCHER
Expert Comptable



Report by the chartered accountant on the accounts for financial year 2022

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 2022, 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, Resolution 27 of the 45th CIML Meeting and Resolution 12 of the 14th International Conference and to point 10.3 of the 16th International Conference.

Drawn up in Montrouge,
10 June 2023

Mr. F. FISCHER
Chartered Accountant





Income

INCOME	2022	2022	2022
	Budget	Actual	Actual vs Budget
Members contributions	2 087 400 €	2 101 600 €	14 200 €
Corresponding Members subscriptions	90 880 €	90 880 €	0 €
OIML-CS certificates	91 000 €	93 450 €	2 450 €
Financial income	2 500 €	1 485 €	-1 015 €
CIML participation fees	11 300 €	0 €	-11 300 €
Other income	0 €	0 €	0 €
TOTAL	2 283 080 €	2 287 415 €	4 335 €



Expenditure - by cost

By Cost	2022	2022	2022
	Budget	Actual	Actual vs Budget
Staff costs	1 673 865 €	1 635 033 €	-38 832 €
Pensions	68 060 €	71 253 €	3 193 €
Travel and "deplacements" (staff)	105 100 €	17 786 €	-87 314 €
Travel and "deplacements" (non-staff)	5 700 €	0 €	-5 700 €
Operating costs	259 874 €	190 718 €	-69 156 €
Depreciation	206 295 €	186 401 €	-19 894 €
Miscellaneous	1 000 €	11 693 €	10 693 €
Uncollected funds	1 750 €	-38 630 €	-40 380 €
CIML (not including staff cost)	133 920 €	18 690 €	-115 230 €
TOTAL	2 455 564 €	2 092 944 €	-362 619 €

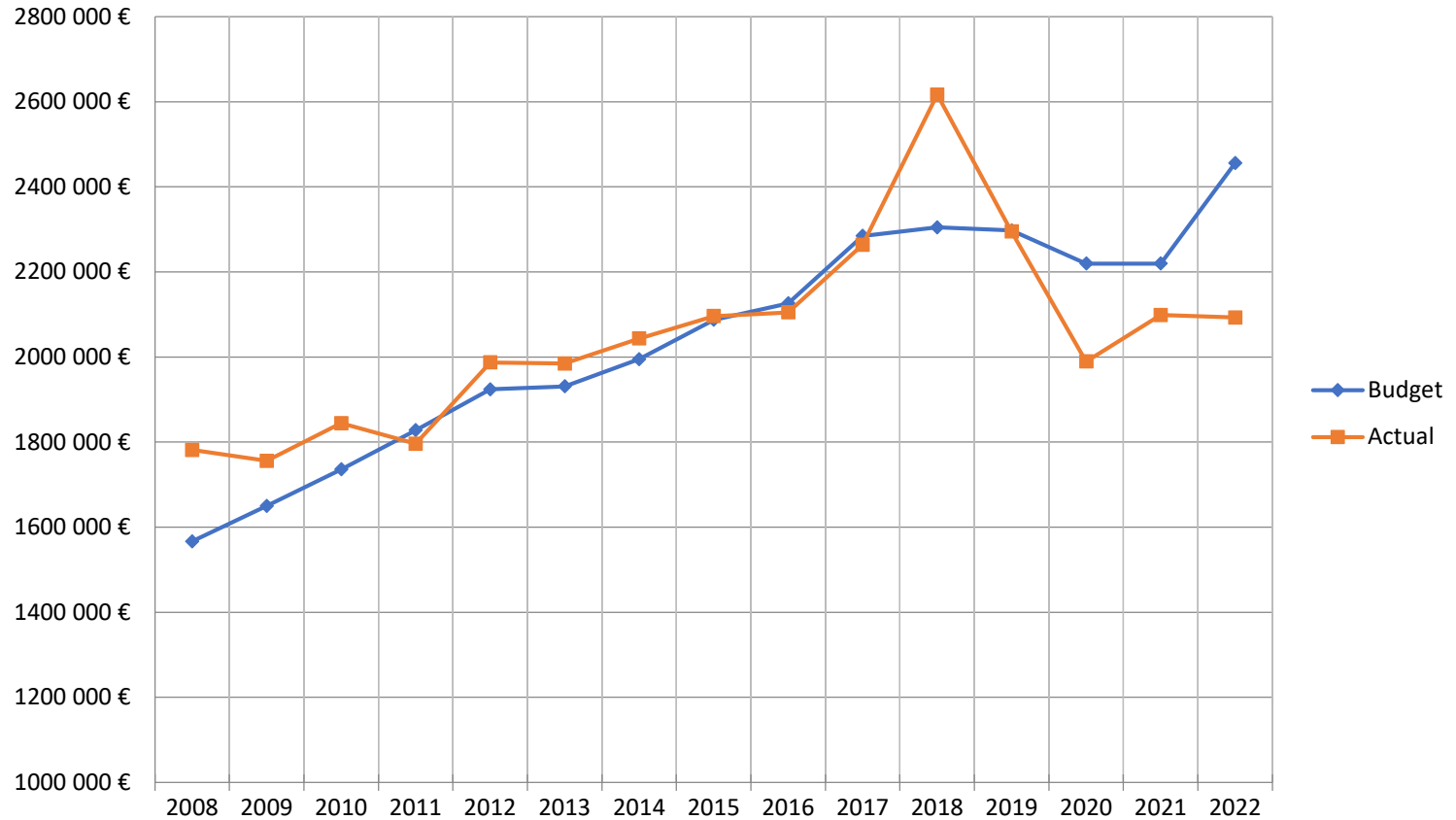


Expenditure - by activity

By Activity	2022	2022	2022
	Budget	Actual	Actual vs Budget
Internal administration	1 068 300 €	1 016 919 €	-51 381 €
Technical work	194 451 €	154 971 €	-39 480 €
OIML-CS	129 119 €	112 948 €	-16 171 €
CEEMS	85 614 €	69 981 €	-15 633 €
CIML (no staff)	133 920 €	18 690 €	-115 230 €
CIML (staff)	228 220 €	201 497 €	-26 723 €
Governance	139 859 €	129 196 €	-10 663 €
Communications	136 242 €	119 571 €	-16 670 €
Liaison activities	157 272 €	107 710 €	-49 562 €
Training	57 777 €	44 335 €	-13 441 €
Membership	124 789 €	117 125 €	-7 665 €
TOTAL	2 455 564 €	2 092 944 €	-362 619 €



Expenditure



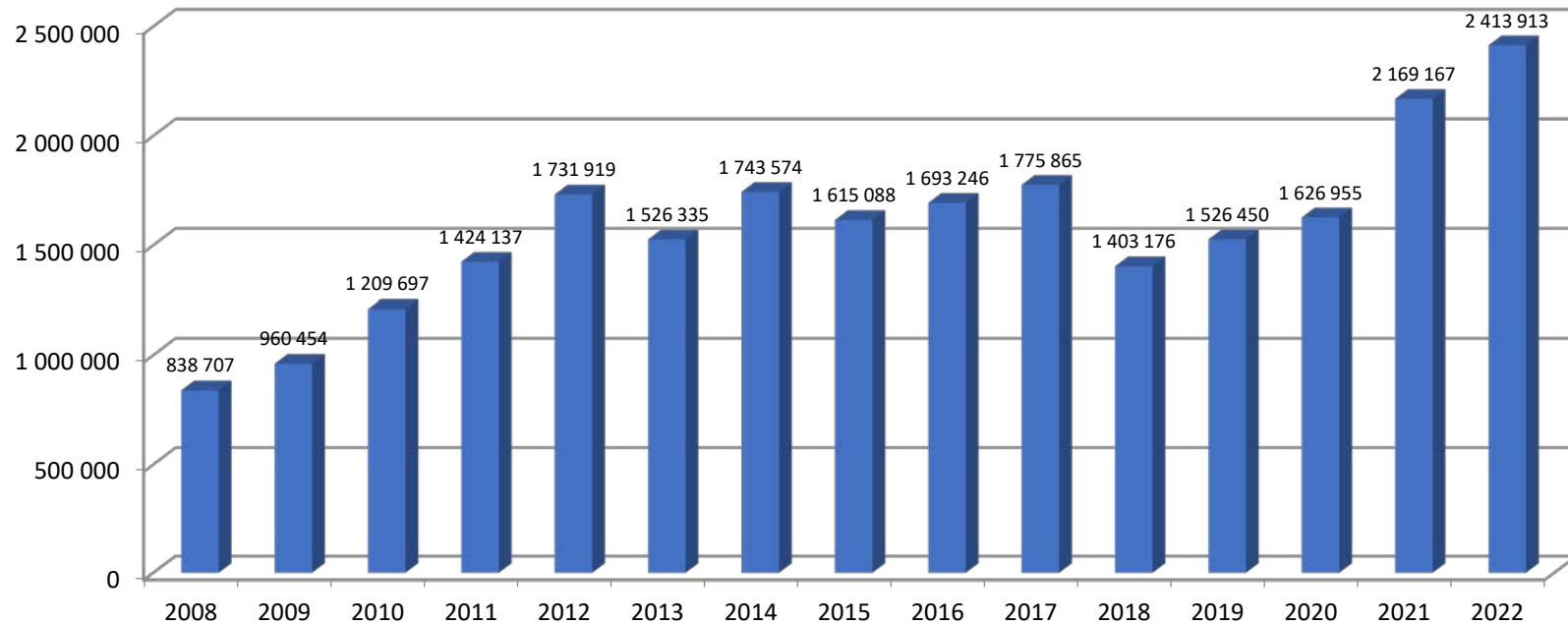


Result

RESULT	2018 Voted	2018 Actual	2019 Voted	2019 Actual	2020 Voted	2020 Actual	2021 Voted	2021 Actual	2022 Voted	2022 Actual	2022 Actual vs Voted
Surplus/deficit	-84 319	-408 056	-73 407	-79 574	4 865	251 827	4 865	141 999	-172 484	194 471	366 955
Number of base contributory shares	146	146	146	145	146	145	146	147	147	147	0



Year end cash





Organisation Internationale de
Métrologie Légale
International Organization of
Legal Metrology



Close