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C(2015)124

Organisation de Coopération et de Développement Économiques
Organisation for Economic Co-operation and Development

04-Dec-2015

English - Or. English

COUNCIL

Council

**DRAFT DECISIONS CONCERNING THE FINAL CLOSING AND APPROVAL OF THE ACCOUNTS
OF THE ORGANISATION AND THE BALANCE SHEET AND ACCOUNTS OF THE STAFF
PROVIDENT FUND FOR THE FINANCIAL YEAR 2014**

(Note by the Secretary-General)

JT03387818

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1. This draft Decision of the Council concerning the Final Closing and Approval of the Accounts of the Organisation for the Financial Year 2014, is submitted to the Council following the report of the External Auditor certifying the accounts for 2014 [[C\(2015\)74/PART1](#); [C\(2015\)74/PART1/ADD1](#); [C\(2015\)74/PART1/ADD1/CORR1](#); [C\(2015\)74/PART1/ADD2](#); [C\(2015\)74/PART2](#) and [C\(2015\)74/PART2/ADD1](#)]. It is also submitted in accordance with Financial Regulation 34 – Report of the External Auditor on the Annual Financial Statements – which states in §2, “On the basis of this report and upon recommendation by the Audit Committee, reached in coordination with the Budget Committee, Council shall discharge the Secretary-General from all liability in respect of his or her administration for the financial period. Upon this discharge, the net results will be allocated”.

2. The Audit Committee, in coordination with the Budget Committee, agreed with the External Auditor’s recommendation that Council discharge the Secretary-General from all liability in respect of his administration for the Financial Year 2014 [[C\(2015\)123](#)].

3. In addition to giving formal discharge to the Secretary-General from all liability in respect of his administration for the Financial Year 2014, Annex I of the present document also indicates income and expenditure for 2014, decisions affecting their net results, and the remaining net results to be apportioned among Members. It should also be noted that Council decides separately to approve the Balance Sheet and Accounts of the Staff Provident Fund of the Organisation and to give the Secretary-General formal discharge from his administration (Annex II of the present document).

Proposed Action

4. In the light of the preceding, the Secretary-General invites the Council to adopt the following draft conclusions:

THE COUNCIL

- a) noted document [C\(2015\)124](#);
- b) adopted the draft Decision concerning the Final Closing and Approval of the Accounts of the Organisation for the Financial Year 2014, as set out in Annex I to document [C\(2015\)124](#), and gave formal discharge to the Secretary-General from all liability in respect of his administration for the Financial Year 2014;
- c) adopted the draft Decision concerning the Approval of the Balance Sheet and Accounts of the Staff Provident Fund of the Organisation for the Financial Year 2014, as set out in Annex II to document [C\(2015\)124](#), and gave formal discharge to the Secretary-General for his administration for the Financial Year 2014.

ANNEX I

DRAFT DECISION OF THE COUNCIL

**concerning the Final Closing and Approval
of the Accounts of the Organisation for the Financial Year 2014**

THE COUNCIL,

Having regard to Articles 5 a) and 20 of the Convention on the Organisation for Economic Co-operation and Development of 14 December 1960;

Having regard to the Financial Regulations of the Organisation;

Having regard to the Decisions of the Council and the conclusions of the Budget Committee and the International Energy Agency Governing Board and Management Committee concerning the Budget of the Organisation for the Financial Year 2014:

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	<u>Documents</u>	<u>EUR</u>	<u>Adopted by Council / Budget Committee</u>
<u>Council decision concerning the 2014 Budget</u>	C(2012)173/FINAL & C(2013)158/FINAL	<u>356 734 400.00</u>	C/M(2012)15, item 228 & C/M(2013)22, item 247
Other Budget Decisions for 2014			
Annex Budget - Pre-accession - Russia	C(2013)165	3 976 000.00	C/M(2013)22, item 237
Annex Budget - Pre-accession - Colombia	C(2013)110/REV2	3 978 000.00	C/M(2013)16, item 162
Annex Budget - Pre-accession - Latvia	C(2013)122	3 490 000.00	C/M(2013)17, item 184
Revised & Supplementary Budgets for 2014			
International Energy Agency (IEA)	C(2014)106	13 316.00	C/M(2014)11, item 182
Development Centre (DEV)	BC(2013)45, BC(2014)30	61 541.50	BC/M(2014)1, item 7; BC/M(2014)17, item 4
OECD Nuclear Energy Agency Data Bank (NEA/DB)	BC(2014)40	9 169.00	BC/M(2014)21, item 9
Global Forum on Transparency and Exchange of Information for Tax Purposes (GFEOI)	BC(2014)23, BC(2014)35 & BC(2014)43	36 313.00	BC/M(2014)17, item 4; BC/M(2014)20, item 9; BC/M(2014)24, item 2
Programme on International Student Assessment (PISA)	BC(2014)29	202 134.00	BC/M(2014)18, item 5
Carry-Forward of Appropriations from 2013 (Financial Regulation 10§2)			
Part I		3 997 118.02	
International Energy Agency (IEA)		99 553.46	
Development Centre (DEV)		267 302.08	
Sahel and West Africa Club (SWAC)	Mandate C(2012)140 & CORR1	27 409.28	C/M(2012)13, item 190
OECD Nuclear Energy Agency (NEA)		77 142.48	
OECD Nuclear Energy Agency Data Bank (NEA/DB)		64 701.00	
Centre for Educational Research and Innovation (CERI)	Mandate C(2011)88	259 043.10	C/M(2011)14, item 156
Biological Resource Management for Sustainable Agricultural Systems (BIO)		438.90	
Programme for the International Assessment of Adult Competencies (PIAAC)	Mandate C(2011)91/REV2	562 020.72	C/M(2011)19, item 205
Financial Action Task Force (FATF)	C(2009)154 & FATF/PLEN(2014)49	72 924.56	C/M(2009)22, item 288 ii)
Global Science Forum (GSF)		1 251.17	
OECD Network on Fiscal Affairs Across Levels of Government (NFR)	C(2014)34	6 304.65	C/M(2014)5, item 71
Shipbuilding (SHIP)		35 909.44	
Global Forum on Transparency and Exchange of Information for Tax Purposes (GFEOI)	Mandate C(2012)148	614 116.10	C/M(2012)15, item 229
Italian Linguistic Section (SLI)		85 267.70	
International Service for Remunerations and Pensions (ISRP)		83 000.00	
Programme on International Student Assessment (PISA)	Mandate C(2011)92/REV2 & CORR1 & BC(2014)29	1 338 001.90	C/M(2011)19, item 204 & BC/M(2014)18, item 5
Institutional Management in Higher Education (IMHE)	Mandate C(2011)110	4 525.67	C/M(2011)19, item 203
Annex Budget - Publications	C(2011)117/REV1	693 324.55	C/M(2011)20, item 234
Annex Budget - Russian Federation Pre-Accession	C(2008)26/REV1	350 408.79	C/M(2008)5, item 63
Annex Budget - Colombia Pre-Accession	C(2008)26/REV1	286 352.97	C/M(2008)5, item 63
Annex Budget - Latvia Pre-Accession	C(2008)26/REV1	164 555.36	C/M(2008)5, item 63
Carry-Forward of Commitments from 2013 (Financial Regulation 10§1)		17 688 323.42	
AUTHORISED BUDGET FOR 2014	TOTAL	<u>395 279 868.82</u> ⁽¹⁾	[see 2014 Budget - Final Results BC(2015)10, §2 and 2014 Financial Statements BC(2015)13, NOTE 23]

(1) On 23 April 2015 the Council approved a revision of the 2014 Russian Federation Pre-accession Annex Budget to EUR 1 278 000 to reflect actual costs incurred [C(2015)59; C/M(2015)10, item 76].

Having regard to the Decisions of the Council and the Budget Committee concerning Voluntary Contributions or Grants of:

3 February 2014	EUR 750 000.00	[BC/M(2014)3/REV1]
11 February 2014	EUR 1 313 809.47	[BC/M(2014)3/REV1]
25 February 2014	EUR 1 220 000.00	[BC/M(2014)3/REV1]
4 March 2014	EUR 604 647.26	[BC/M(2014)3/REV1]
13 March 2014	EUR 606 163.00	[BC/M(2014)3/REV1]
13 March 2014	EUR 700 000.00	[BC/M(2014)3/REV1]
18 March 2014	EUR 316 598.07	[BC/M(2014)8]
24 March 2014	EUR 1 173 925.54	[BC/M(2014)8]
24 March 2014	EUR 781 590.85	[BC/M(2014)8]
11 April 2014	EUR 2 487 341.47	[BC/M(2014)8]
15 April 2014	EUR 258 402.93	[BC/M(2014)8]
2 May 2014	EUR 2 254 675.36	[BC/M(2014)8]
2 May 2014	EUR 400 000.00	[BC/M(2014)8]
20 May 2014	EUR 1 205 000.00	[BC/M(2014)8]
26 May 2014	EUR 550 000.00	[BC/M(2014)8]
28 May 2014	EUR 278 171.00	[BC/M(2014)8]
30 May 2014	EUR 900 000.00	[BC/M(2014)8]
5 June 2014	EUR 2 865 212.00	[BC/M(2014)8]
25 June 2014	EUR 1 663 343.00	[BC/M(2014)8]
4 July 2014	EUR 385 734.37	[BC/M(2014)15]
21 July 2014	EUR 2 478 828.00	[BC/M(2014)15]
25 July 2014	EUR 2 205 783.00	[BC/M(2014)15]
25 July 2014	EUR 19 150 000.00	[BC/M(2014)15]
25 September 2014	EUR 2 878 572.00	[BC/M(2014)21]
24 October 2014	EUR 5 042 361.06	[BC/M(2014)21]
17 November 2014	EUR 2 250 578.92	[BC/M(2014)21]
4 December 2014	EUR 597 343.73	[BC/M(2014)21]
4 December 2014	EUR 1 365 187.00	[BC/M(2014)21]
11 December 2014	EUR 2 478 872.52	[BC/M(2014)21]
12 December 2014	EUR 546 010.31	[BC/M(2014)21]
12 December 2014	EUR 2 771 304.00	[BC/M(2014)21]
12 December 2014	EUR 804 117.06	[BC/M(2014)21]
12 December 2014	EUR 4 920 969.20	[BC/M(2014)21]
15 December 2014	EUR 1 220 000.00	[BC/M(2014)21]
16 December 2014	EUR 1 469 241.00	[BC/M(2014)21]

Having regard to the conclusions of the International Energy Agency Governing Board and Management Committee concerning Voluntary Contributions or Grants of:

5-6 March 2014	EUR 4 108 874.00	[IEA/GB/C(2014)1] , Item 11 (e)]
4-5 June 2014	EUR 2 246 772.00	[IEA/GB/C(2014)2] , Items 9 (c) & (d)]
15-16 October 2014	EUR 1 670 992.00	[IEA/GB/C(2014)3] , Item 12 (c)]
3-4 December 2014	EUR 1 485 319.00	[IEA/GB/C(2014)4] , Item 11 (b)]
11-12 February 2015	EUR 381 113.00	[IEA/GB/C(2015)1/REV1] , Item 11 (d)]

Having regard to the Report by the External Auditor to the Council of the Organisation for Economic Co-operation and Development, Part I: Report on the Financial Statements for 2014 [[C\(2015\)74/PART1](#)], Second Part: Administration of the Budget and Financial Management in 2014 [[C\(2015\)74/PART2](#)], Financial Statements of the Staff Provident Fund [[C\(2015\)74/PART1/ADD1](#) and [C\(2015\)74/PART1/ADD1/CORR1](#)] and Comments by the Secretariat [[C\(2015\)74/PART1/ADD2](#) and [C\(2015\)74/PART2/ADD1](#)];

Having regard to the recommendation of the Audit Committee that Council discharge the Secretary-General from all liability in respect of his administration for the Financial Year 2014 [[C\(2015\)123](#)];

DECIDES:

1. Income of the Organisation for the Financial Year 2014 is confirmed at:

		EUR
Part I	Programme of Work financed by all Members	209 274 937.08
Part I	Programme of Work financed by voluntary contributions and grants	228 663 536.28
Part II	Programme of Work financed by special arrangements	100 197 520.03
Part II	Programme of Work financed by voluntary contributions and grants	105 496 258.99
Annex Budget	Pension Scheme	57 862 867.67
Annex Budget	Investment expenditures	1 941 001.80
Annex Budget	Publications	13 772 299.66
Annex Budget	Pre-Accession	9 238 822.94
Site Project	Site Project	1 554 529.27
TOTAL		728 001 773.72

2. Expenditure of the Organisation for the Financial Year 2014 is confirmed at:

		Realised	Commitments carried forward to 2015 [Financial Regulation 10§1]	Total spent
Part I	Programme of Work financed by all Members	194 434 419.66	12 125 519.77	206 559 939.43
Part I	Programme of Work financed by voluntary contributions and grants	94 439 000.45	7 012 546.81	101 451 547.26
Part II	Programme of Work financed by special arrangements	89 336 007.38	4 648 180.02	93 984 187.40
Part II	Programme of Work financed by voluntary contributions and grants	33 284 258.92	3 790 689.73	37 074 948.65
Annex Budget	Pension Scheme	57 862 867.67	-	57 862 867.67
Annex Budget	Investment expenditures	1 938 168.22	-	1 938 168.22
Annex Budget	Publications	13 248 439.48	459 101.85	13 707 541.33
Annex Budget	Pre-Accession	7 430 982.70	210 085.79	7 641 068.49
Site Project	Site Project	(1 679.69)	-	(1 679.69)
TOTAL		491 972 464.79	28 246 123.97	520 218 588.76

3. The net results of income and expenditure of the Organisation for the Financial Year 2014 are confirmed at:

207 783 184.96

4. Components of the above net results are confirmed at:

• Part I	2 714 997.65
• Part II	6 213 332.63
• Annex Budget - Investment Expenditures	2 833.58
• Annex Budget - Publications	64 758.33
• Annex Budget - Pre-Accession	1 597 754.45
SUB-TOTAL	10 593 676.64
• Balance of voluntary contributions and grants carried forward to 2015 (Financial Regulation 14§3)	195 633 299.36
• Site Project	1 556 208.96
SUB-TOTAL	197 189 508.32
TOTAL NET RESULTS TO BE ALLOCATED	207 783 184.96

5. Allocations of net results under Part I of the Budget for the Financial Year 2014 (Financial Regulation 10§3) are confirmed at:

• Net results carried forward to the Budget of the Financial Year 2015 - C(2015)68/REV1 & C/M(2015)15, item 121	2 215 000.00
• Net results carried forward to the Budget of the Financial Year 2015 - C(2015)136	499 997.65
TOTAL	2 714 997.65

6. Allocations of net results under Part II of the Budget for the Financial Year 2014 (Financial Regulation 10§3) are confirmed at:

• Net results carried forward to the Budget of the Financial Year 2015

International Energy Agency (IEA) - C(2014)158/FINAL & C/M(2014)13, item 228	162 642.00
Sahel and West Africa Club (SWAC) - Mandate C(2012)140 & CORR1	142 855.00
OECD Nuclear Energy Agency (NEA) - C(2015)80 & C/M(2015)17, item 138	35 096.99
OECD Nuclear Energy Agency Data Bank (NEA/DB) - C(2015)80 & C/M(2015)17, item 138	21 409.73
Centre for Educational Research and Innovation (CERI) - Mandate C(2011)88	68 378.41
Joint OECD/ITF Transport Research Center (JTRC) - C(2015)82	11 605.52
Special Programme on the Control of Chemicals (CHEM) - Mandate C(2012)52/REV1	10 977.40
Cooperative Action Programme on Local Economic and Employment Development (LEED) - C(2015)118 & C/M(2015)20, item 197	6 966.34
Programme for the International Assessment of Adult Competencies (PIAAC) - Mandate C(2011)91/REV2	780 325.98
Financial Action Task Force (FATF) - C(2009)154, C(2014)158/FINAL, C/M(2014)13, item 228 & FATF/PLEN(2014)49	180 000.00
OECD Network on Fiscal Affairs Across Levels of Government (NFR) - C(2015)97 & C/M(2015)18, item 171	17 298.44
Global Forum on Transparency and Exchange of Information for Tax Purposes (GFEI) - Mandate C(2012)148	686 681.70
Programme on International Student Assessment (PISA) - Mandate C(2011)92/REV2	2 144 145.16
Institutional Management in Higher Education (IMHE) - Mandate C(2011)110	31 835.60
SUB-TOTAL	4 300 218.27

• Net results carried forward to the Budgets of the Financial Years 2016

Global Forum on Transparency and Exchange of Information for Tax Purposes (GFEI) - C(2014)140/PARTII/ADD16	388 596.00
International Service for Remunerations and Pensions (ISRP) - CRSG/WD(2015)17 & C(2015)139	190 654.49
SUB-TOTAL	579 250.49

• Net results carried forward to the Budgets of the Financial Years 2017

International Service for Remunerations and Pensions (ISRP) - CRSG/WD(2015)17 & C(2015)139	159 320.97
SUB-TOTAL	159 320.97

• Net results allocated to Reserves

International Energy Agency (IEA) - C(2015)120	637 648.46
International Service for Remunerations and Pensions (ISRP) - CRSG/WD(2015)17 & C(2015)139	100 000.00
SUB-TOTAL	737 648.46

• Net results apportioned among Members

International Transport Forum (ITF)	117 500.00
Biological Resource Management for Sustainable Agricultural Systems (BIO)	289.61
Financial Action Task Force (FATF)	603.55
German Linguistic Section (SLA)	176 131.94
Italian Linguistic Section (SLI)	142 369.34
SUB-TOTAL	436 894.44
TOTAL	6 213 332.63

7. Allocations of net results under Annex Budget for the Financial Year 2014 (Financial Regulation 10§3) are confirmed at:

• Net results carried forward to the Budget of the Financial Year 2015

Annex Budget - Publications - C(2011)117/REV1	64 758.33
Annex Budget - Colombia Pre-Accession - C(2008)26/REV1	895 689.34
Annex Budget - Latvia Pre-Accession - C(2008)26/REV1	689 338.44
SUB-TOTAL	1 649 786.11

• Net results apportioned among Members

Annex Budget - Investment expenditures	2 833.58
SUB-TOTAL	2 833.58

• Net results to return to the Russian Federation

Annex Budget - Russian Federation Pre-Accession - C(2007)103/FINAL & C(2015)59	12 726.67
SUB-TOTAL	12 726.67
TOTAL	1 665 346.36

8. Balance of voluntary contributions and grants carried forward to 2015 (Financial Regulations 14§3):**195 633 299.36****9. Carry-forward of the net results for the Site Project [C/M(2003)22/PROV item 337 g)] is confirmed at:****1 556 208.96****TOTAL NET RESULTS ALLOCATED****207 783 184.96****10. The Secretary-General is given formal discharge from all liability in respect of his administration for the Financial Year 2014.**

ANNEX II

DRAFT DECISION OF THE COUNCIL

concerning the Approval of the Balance Sheet and Accounts of the Staff Provident Fund of the Organisation for the Financial Year 2014

THE COUNCIL,

Having regard to Articles 5 a), 15 and 20 of the Convention on the Organisation for Economic Co-operation and Development of 14 December 1960;

Having regard to the Staff Regulations and Rules of the Organisation;

Having regard to the Financial Regulations of the Organisation;

Having regard to the Report by the External Auditor on the Financial Statements of the Staff Provident Fund of the Organisation for the Year Ended 31 December 2014 [[C\(2015\)74/PART1/ADD1](#) and [C\(2015\)74/PART1/ADD1/CORR1](#)];

Having regard to the recommendation of the Audit Committee that Council discharge the Secretary-General from all liability in respect of his administration for the Financial Year 2014 [[C\(2015\)123](#)];

DECIDES to approve the Balance Sheet and Accounts of the Staff Provident Fund of the Organisation as at 31 December 2014 and to give the Secretary-General formal discharge for his administration during the year 2014.