

Final Cash Surplus for the 18th Financial Period (2020-2023)

EC-79/Doc. 8.4

45th session of the Financial Advisory Committee
(FINAC-45)

12-13 June 2025



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Background on Cash Surplus

- Financial Regulations define the cash surplus (Article 9) and funds to be credited to the general fund (Articles 8 and 11)
- Resolution 49 (Cg-19):
 - Approved “the suspension of Financial Regulation 9.1 ... with respect to the distribution of any cash surplus that might arise from the eighteenth financial period” and
 - Delegated to the Executive Council “the allocation of such cash surplus”
- Resolution 2 (EC-77) requests the Secretary General to “develop a proposal for the use of the cash surplus from the eighteenth financial period”



Final Cash Surplus for the 18th Financial Period – Summary

In 000's of CHF

| Category | Amount | Amount |
|--|-----------------|-------------------|
| Cash Deficit – 1 January 2020 | | (9,684) |
| Assessed Contributions Received | 270,850 | |
| Miscellaneous Income Earned | <u>650</u> | |
| Total Funds Available | | 271,500 |
| Expenditures | 271,183 | |
| Savings on expenditures | <u>(10,115)</u> | |
| Total Expenditures | | <u>(261,069)</u> |
| Final Cash Surplus – 18th Financial Period | | <u>747</u> |



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Secretary-General Proposal

Based upon:

- Financial situation of WMO as presented in EC-79/INF. 8.3(2)
- The underfunded status of the Working Capital Fund (WCF) as noted in Resolution 51 (Cg-19) and confirmed at 31/12/2024
- The authority provided to the Executive Council in Resolution 49 (Cg-19)

The Secretary-General Proposes to:

- Transfer CHF 700,000 of the identified cash surplus to the WCF, which will fully fund the WCF to the Congress approved balance of CHF 7.5 million
- Carry forward the remaining CHF 47,000 to the 19th Financial Period



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Draft Resolution

Draft Resolution 8.4/1 (EC-79):

The Executive Council:

Decides that CHF 700 000 of the identified cash surplus from the eighteenth financial period be transferred to WCF to make up the current shortfall and the remaining cash surplus of approximately CHF 47 000 be carried forward through the nineteenth financial period.

Thank you!

Questions?

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Backup Slide

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Final Cash Surplus for the 18th Financial Period – Detail

GENERAL FUND

Statement of cash surplus or deficit

During the Eighteenth Financial Period (2020 to 2023)

Income based on amounts actually received for the 18th Financial Period
Expenditures based on actual expenditures, including 2023 obligations liquidated in 2024
Amounts in thousands of Swiss Francs

| | 2020 | 2021 | 2022 | 2023 | Total |
|--|--------------|--------------|--------------|------------|------------|
| 1 Cash surplus (deficit) at beginning of period | (9,684) | 4,246 | 8,969 | 4,448 | (9,684) |
| 2 Income: | | | | | |
| 2.1 Assessed contributions: | | | | | |
| 2.1.1 Unpaid contributions at beginning of period | 28,375 | 25,174 | 30,761 | 34,069 | 28,375 |
| 2.1.2 Assessments | 67,886 | 67,886 | 67,886 | 67,886 | 271,544 |
| 2.1.3 Less unpaid contributions at end of period | (25,174) | (30,761) | (34,069) | (29,069) | (29,069) |
| 2.1.4 Assessed contributions received | 71,087 | 62,299 | 64,578 | 72,886 | 270,850 |
| 2.2 Interest Earned / Miscellaneous Income | | | | | |
| 2.2.1 Total Interest Earned and Miscellaneous Income | (207) | 362 | 8 | 486 | 650 |
| 2.3 Total income received during the period | 70,881 | 62,661 | 64,587 | 73,372 | 271,500 |
| 3 Total resources available for appropriations | 61,196 | 66,907 | 73,556 | 77,820 | 261,816 |
| 4 Expenditure: | | | | | |
| 4.1 Expenditure (including obligations) | 60,003 | 62,655 | 70,193 | 78,332 | 271,183 |
| 4.2 Less net savings on obligations: | | | | | |
| 4.2.1 On all obligations excluding fellows | 3,053 | 4,717 | 1,086 | 1,259 | 10,115 |
| 4.2.2 On obligations for fellows | 46 | 76 | 124 | 150 | 296 |
| 4.2.2 Transfer of fellowship savings to SA | (46) | (76) | (124) | (150) | (296) |
| 4.2.4 Total savings on obligations | 3,053 | 4,717 | 1,086 | 1,259 | 10,115 |
| 4.3 Expenditure excluding obligations (cash) | 56,950 | 57,938 | 69,107 | 77,073 | 261,069 |
| 5 Cash surplus (deficit) at end of period | 4,246 | 8,969 | 4,448 | 747 | 747 |

Final Cash Surplus for the 18th Financial Period – Summary

In 000's of CHF

| Category | Amount | Amount |
|--|-----------|-------------------|
| Cash Deficit – 1 January 2020 | | (9,684) |
| Total Appropriation | 271,544 | |
| Total Expenditure | (261,069) | |
| Unexpended appropriation | | 10,475 |
| Payments of assessed contributions | 270,850 | |
| Total Assessments | (271,544) | |
| Excess of Assessments over payments | | (694) |
| Miscellaneous Income Earned | | <u>650</u> |
| Final Cash Surplus – 18th Financial Period | | <u>747</u> |



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