



**EN**

**GENERAL ASSEMBLY**  
**84<sup>th</sup> session**  
**Rome, 12 December 2024**

UNIDROIT 2024  
A.G. (84) 3  
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**Item No. 6 on the Agenda: Final modifications to the Budget  
and approval of the Accounts for the 2023 financial year**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Explanation of the Accounts 2023</i>
<i>Action to be taken</i>	<i>Approval of the Accounts for the 2023 financial year</i>
<i>Related documents</i>	<i>UNIDROIT 2022 – Budget 2023 (<a href="#">UNIDROIT 2022 – A.G. (81) 7</a>); UNIDROIT 2023 – Adjusted Budget 2023 (<a href="#">UNIDROIT 2023 – A.G. (82) 7</a>); UNIDROIT 2024 – Accounts of receipts and expenditure for the 2023 financial year (<a href="#">UNIDROIT 2024 - F.C. (98) 2 and Accounts 2023</a>); Forthcoming Report of the Finance Committee (<a href="#">UNIDROIT 2024 – F.C. (98) 10</a>)</i>

1. The Budget for the 2023 financial year, approved by the General Assembly at its 81<sup>st</sup> session (15 December 2022), provided for actual expenditure of € 2,345,000.00 to be met by actual receipts of € 2,345,000.00 ([A.G. \(81\) 7](#)) with no balance being carried over from 2022.
2. Following review by the Finance Committee at its 95<sup>th</sup> and 96<sup>th</sup> session, the General Assembly at its 82<sup>nd</sup> session (14 December 2023), approved proposed adjustments to the Budget for the 2023 financial year. The adjusted budget provided for actual expenditure of € 2,427,586.00 to be met by actual receipts of € 2,427,586.00 ([A.G. \(82\) 7](#)).
3. The Accounts for the 2023 financial year indicate that actual receipts amounted to € 2,539,598.70 and actual expenditure amounted to € 2,424,552.37. The cash account at the close of the 2023 financial year showed a balance of € 391,120.41, resulting from the positive balance of € 276,074.08 carried over from the 2022 financial year plus the credit balance in 2023 of € 115,046.33.
4. The credit balance in the Working Capital Fund at the close of the 2023 financial year was € 375,670.91.

5. To facilitate the reading of the Accounts, a summary of the receipts (in euro) is indicated below:

	Estimate for 2023	Actual Receipts 2023
Surplus on 1 January 2023	--	276,074.08
<b>Receipts:</b>		
Italian Government	126,500.00	128,750.00
Other participating Governments	2,150,500.00	2,320,854.03
Estimated profits on exchange rate	--	--
Contributions from new Member States	--	25,999.26 <sup>1</sup>
Interest	--	--
Contribution to overhead expenses	15,000.00	15,000.00
Sale of publications	30,000.00	25,962.47
Private donation (Aviareto)	23,000.00	23,032.94
<b>Total ordinary receipts</b>	<b>2,345,000.00</b>	<b>2,539,598.70</b>
Extraordinary receipts	--	--
<b>Total actual receipts and surplus on 1 January 2023</b>	<b><u>2,345,000.00</u></b>	<b><u>2,815,672.78</u></b>
<b>Interests on assets of the Working Capital Fund</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<b>Total receipts year 2023</b>	<b>2,345,000.00 =====</b>	<b>2,815,672.78 =====</b>

<sup>1</sup> Contributions from new Member States Mongolia and Singapore.

6. The variations in expenditure for 2023 are illustrated analytically in the Accounts 2023 and may be summarised as follows:

ITEMS	Estimate for 2023	Actual expenditure	Difference	
			Savings	Excess
<b>A) Ordinary expenditure</b>				
Chap. 1 Reimbursement of expenses	290,000.00	253,123.01	45,915.01	9,038.02
Chap. 2 Salaries and allowances	1,260,000.00	1,337,728.49	52,665.38	93,516.88
Chap. 3 Social security charges	515,000.00	509,313.92	9,473.01	3,786.93
Chap. 4 Administrative expenses	48,000.00	39,600.04	11,384.33	2,984.37
Chap. 5 Maintenance costs	118,000.00	161,977.39	12,837.50	56,814.89
Chap. 6 Library	114,000.00	122,809.52	1,307.21	10,116.73
Chap. 7 Legal co-operation programme	--	--	--	--
Chap. 8 Various reserve funds	--	--	--	--
<b>B) Extraordinary expenditure</b>				
Chap. 9. Working Capital Fund	--	--	--	--
Chap. 10. Convening of DC for the adoption of Draft Conventions or a scientific event	--	--	--	--
<b>Total extraordinary expenditure</b>	0.00	0.00	--	--
	=====	=====	=====	=====
<b>Total actual expenditure</b>	2,345,000.00	2,424,552.37	87,667.43	167,219.80
	=====	=====	=====	=====
<b>C) Special accounts</b>	--	--	--	--
	=====	=====	=====	=====
Total expenditure	2,345,000.00	2,424,552.37	87,667.43	167,219.80
	=====	=====	=====	=====

7. The balance may be explained as follows (in euro):

	<b>Budget</b>	<b>Actual</b>
<b>Cash total at the close of the 2022 financial year</b>		276,074.08
<b>Total receipts</b>	2,345,000.00	2,539,598.70
<b>Total expenditure</b>	2,345,000.00	2,424,552.37
<b>Balance on 31 December 2023</b>	0.00	391,120.41

8. At its 98<sup>th</sup> session (Rome/remote, 24 October 2024), the Finance Committee took note of the above information and recommended that the General Assembly, at its 84<sup>th</sup> session (Rome, 12 December 2024), approve the final modifications to the Budget and Accounts for the 2023 financial year.

9. *In the light of the foregoing, the General Assembly, at its 84<sup>th</sup> session, is invited to approve the final modifications to the Budget and Accounts for the 2023 financial year and to discharge the Secretary-General for the management of the 2023 financial year, in accordance with Article 38(5) of the Regulations.*

**APPENDIX**

**ACCOUNTS  
OF RECEIPTS AND EXPENDITURE FOR THE 2023 FINANCIAL YEAR**

### AUDITOR'S REPORT OUTTURN OF THE YEAR 2023

1. The budget for the 2023 financial year, approved by the General Assembly at its 81<sup>st</sup> session on 15 December 2022, provided for actual expenditure of € 2,345,000.00 to be met by actual receipts of € 2,345,000.00.

2. The statement of account for the 2023 financial year is as follows (in euros):

	Actual	Special accounts	Total
- Receipts	2,539,598.70		2,539,598.70
- Expenditure	<u>2,424,552.37</u>		<u>2,424,552.37</u>
Credit balance	115,046.33 =====	- - =====	115,046.33 =====

3. The financial situation at the close of the 2023 financial year was as follows:

**A) General funds:**

- at the close of the 2022 financial year	276,074.08	
- credit balance for the 2023 financial year	<u>115,046.33</u>	
- Balance at the close of the 2023 financial year		391,120.41

**B) Working capital fund** (sum deposited at the Unicredit Banca di Roma account n° 400758353 in euros):

- credit balance at the close of the 2022 financial year	+ 367,800.61	
- increases and reductions in the course of the 2023 financial year:	-352.20	
- interest (see Chapter 13, Art. 4 of the Institute's Budget)	- -	
- payment in respect of Chapter 12 of the Institute's Budget	- -	
- contributions of new Member States	<u>8,222.50</u>	
- Credit balance in the fund at the close of the 2023 financial year		375,670.91

C) Excess contributions paid by States during 2023 in respect of the 2024 financial year		<u>146,517.00</u>
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<b>Total credit balance:</b>		<b>913,308.32</b> =====
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## CONCLUSIONS

The Auditor:

- having found that the receipts and payments recorded in the Institute's books are in conformity with the supporting vouchers and that they correspond with the balance held in the Institute's bank accounts with the Unicredit Banca di Roma relating to the Working capital fund;
- having ascertained that the funds of the Institute available at the close of the financial year as reflected in the cash situation (APPENDIX A, parts A and B) correspond to those declared by the Unicredit Banca di Roma in respect of each of the above-mentioned bank accounts;
- expresses the opinion that the accounts of receipts and expenditure for the 2023 financial year may be approved.

Rome, March 2024

AUDITOR

**APPENDIX A****GENERAL FINANCIAL SITUATION AT THE CLOSE OF THE 2023 FINANCIAL YEAR  
(in euros)**

	At 31/12/2022	Increases (+) Reductions (-)	At 31/12/2023
a) General funds	<u>276,074.08</u>	<u>115,046.33</u>	<u>391,120.41</u>
Cash account	276,074.08	115,046.33	391,120.41
b) Reserve fund for retirement allowances for Categories B and C staff in accordance with Art. 67 of the Regulations	--	--	--
c) Payment in respect of chapter 8 art.2 of the Institute's budget for the 2023 financial year	--	--	--
d) Revolving funds	367,800.61	7,870.30	375,670.91
e) Excess contributions paid by States during 2023 in respect of the 2024 financial year	<u>72,705.38</u>	<u>73,811.62</u>	<u>146,517.00</u>
Overall total	716,580.07 =====	196,728.25 =====	913,308.32 =====

**CASH SITUATION AT THE CLOSE OF THE 2023 FINANCIAL YEAR****A) CASH ACCOUNT (including only the general funds)**

a) Deposits on euros accounts at the Unicredit Banca di Roma:		
• Credit balance of account n° 400307783 in euros at 28.02.2024 according to the bank's statement dated 28.2.2024		1,175,049.62
• Transactions carried out between 1 January and 28 February 2024 relating to the 2024 financial year		
– Receipts	-1,262,792.39	
– Payments	+478,863.18	
– Excess contributions paid by States during 2023 in respect of the 2024 financial year	<u>+146,517.00</u>	<u>-783,929.21</u>
• Credit balance		<u>391,120.41</u>
• Credit balance at the close of the 2023 financial year	carried forward	537,637.41



brought forward 537,637.41

**B) WORKING CAPITAL FUND and RESERVE FUNDS**

- Working Capital Fund deposited on account n° 400758353 at the Unicredit Banca di Roma:
  - Account balance at 31.12.2023 according to the bank's statement dated 28.02.2024 367,800.61
  
- Reserve fund for retirement allowances for Categories B and C staff deposited on account no. 6153 at the Banca di Roma: --
  - Account balance at 31.12.2023 according to the bank's statement dated 28.02.2024 7,870.30 375,670.91

**Overall total reflecting the financial situation (A + B) 913,308.32**  
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**CONTRIBUTIONS OF PARTICIPATING GOVERNMENTS**

	Sums due in 2023			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2023 (ANNEX I to the Budget)	Total	For the financial year 2023 (bank charges not deducted)	Total including sums paid in excess in preceding years (Chap. 1/2)	less	more
	1 (-) (+) 2	3	4 (1 + 3)	5	6 (2 + 5)	7 (4 - 5)	8 (6 - 4)
(in euro)							
CHINA	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
FRANCE	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
GERMANY	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
JAPAN	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
UNITED KINGDOM	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
UNITED STATES OF AMERICA	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
BRASIL	-91,080.00	45,540.00	136,620.00	136,620.00	136,620.00	--	--
CANADA	--	91,080.00	91,080.00	91,080.00	91,080.00	--	--
AUSTRALIA	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
REPUBLIC OF KOREA	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
RUSSIAN FEDERATION	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
SPAIN	--	55,660.00	55,660.00	114,664.00	114,664.00	--	59,004.00
MEXICO	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
NETHERLANDS	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
SAUDI ARABIA	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
SWITZERLAND	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
TURKEY	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
ARGENTINA	-40,430.00	20,240.00	60,670.00	20,240.00	20,240.00	40,430.00	--
AUSTRIA	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
BELGIUM	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
DENMARK	-27,830.00	27,830.00	55,660.00	55,660.00	55,660.00	--	--
INDIA	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
INDONESIA	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--

	Sums due in 2023			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2023 (ANNEX I to the budget)	Total	For the financial year 2023 (bank charges not deducted)	Total including sums paid in excess in preceding years (Chap. 1/2)	less	more
	1 (-) (+) 2	3	4 (1 + 3)	5	6 (2 + 5)	7 (4 - 5)	8 (6 - 4)
(in euro)							
NORWAY	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
POLAND	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
SWEDEN	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
VENEZUELA	-204,005.68	27,830.00	231,835.68	--	--	231,835.68	--
IRELAND	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
PORTUGAL	+22,770.00	22,770.00	22,770.00	24,138.00	46,908.00	--	24,138.00
CHILE	-20,240.00	20,240.00	40,480.00	--	--	40,480.00	--
COLOMBIA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
CZECH REPUBLIC	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
EGYPT	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
FINLAND	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
GREECE	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
HUNGARY	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
IRAN	-141,680.00	20,240.00	161,920.00	141,680.00	141,680.00	20,240.00	--
NIGERIA	-86,020.00	20,240.00	106,260.00	62,619.93	62,619.93	43,640.07	--
PAKISTAN	-36,894.10	20,240.00	57,134.10	16,654.10	16,654.10	40,480.00	--
ROMANIA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
SLOVAKIA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
SOUTH AFRICA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
SINGAPORE	--	18,975.00	18,975.00	43,113.00	43,113.00	--	24,138.00
BULGARIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
CROATIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
LATVIA	+12,650.00	12,650.00	12,650.00	13,079.00	25,729.00	--	13,079.00
LITHUANIA	+12,650.00	12,650.00	12,650.00	13,079.00	25,729.00	--	13,079.00
LUXEMBOURG	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
SLOVENIA	+12,650.00	12,650.00	12,650.00	13,079.00	25,729.00	--	13,079.00
URUGUAY	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--

	Sums due in 2023			Sums received		Difference to be carried over to the next financial year	
	For preceding years 1 (-) (+) 2	For 2023 (ANNEX I to the budget) 3	Total 4 (1 + 3)	For the financial year 2023 (bank charges not deducted) 5	Total including sums paid in excess in preceding years (Chap, 1/2) 6 (2 + 5)	less 7 (4 - 5)	more 8 (6 - 4)
	(in euro)						
CYPRUS	+10,120.00	10,120.00	10,120.00	--	10,120.00	--	--
ESTONIA	--	10,120.00	10,120.00	10,120.00	10,120.00	--	--
MALTA	-10,120.00	10,120.00	20,240.00	20,240.00	20,240.00	--	--
PARAGUAY	+1,865.38	10,120.00	10,120.00	8,254.62	10,120.00	--	--
SERBIA	--	10,120.00	10,120.00	10,120.00	10,120.00	--	--
TUNISIA	--	10,120.00	10,120.00	10,120.00	10,120.00	--	--
MONGOLIA	--	7,024.26	7,024.26	7,024.26	7,024.26	--	--
HOLY SEE	--	2,530.00	2,530.00	2,530.00	2,530.00	--	--
SAN MARINO	--	2,530.00	2,530.00	2,530.00	2,530.00	--	--
TOTAL	+72,705.38 -658,299.78	2,105,659.26	2,763,959.04	2,420,664.91	2,493,370.29	417,105.75	146,517.00
Contributions paid to be brought forward to the 2024 financial year					146,517.00		
Contributions relating to the 2023 financial year					2,346,853.29		

## **RECEIPTS**

**RECEIPTS (in euro)**

2023		ITEMS	Estimate for 2023	Receipts received	Difference	
Chap.	Art.				More	Less
		Estimated balance on 1 January 2023		276,074.08	276,074.08	
<b>1</b>		<b>A) Ordinary receipts:</b>				
		<b>Contributions of participating Governments</b>				
	1	Italian Government	126,500.00	128,750.00	2,250.00	--
	2	Other participating Governments	2,150,500.00	2,320,854.03	170,354.03	--
	3	Estimated profits on exchange rate	p.m.	--	--	--
	4	Contributions from new Member States	--	25,999.26	25,999.26	--
		<b>Total</b>	2,277,000.00 =====	2,475,603.29 =====	198,603.29 =====	=====
<b>2</b>		<b>Other receipts</b>				
	1	Interest	0	0	--	--
	2	Contribution to overhead expenses	15,000.00	15,000.00	--	--
	3	Sale of publications	30,000.00	<u>25,962.47</u>	--	<u>4,037.53</u>
	4	Private donation (Aviareto)	23,000.00	23,032.94	32.94	--
			=====	=====	=====	=====
		<b>Total ordinary receipts</b>	2,345,000.00 =====	2,539,598.70 =====	198,636.23 =====	4,037.53 =====
		<b>Total carried forward</b>	2,345,000.00	2,539,598.70	198,636.23	4,037.53

2023		ITEMS	Estimate for 2023	Receipts Received	Difference	
Chap.	Art.				More	Less
		brought forward	2,345,000.00	2,539,598.70	198,636.23	4,037.53
<b>3</b>		<b>B) Extraordinary receipts</b>				
		<b>Various receipts</b>				
		Tax Reimbursement Credit	--	--	--	--
		<b>Total extraordinary receipts</b>	--	--	--	--
			=====	=====	=====	=====
		<b>Total actual receipts</b>	2,345,000.00	2,815,672.78	474,710.31	4,037.53
			=====	=====	=====	=====
<b>4</b>		<b>C) Special accounts</b>				
		Revolving funds				
	1	Working Capital Fund	p.m.	--	--	--
	2	Interest on the assets of the Reserve Fund for retirement benefits (Article 67 of the Regulations)	--	--	--	--
	3	Interest on the assets of the Working Capital Fund and contributions of new member States	--	--	--	--
		Total special accounts	--	--	--	--
			=====	=====	=====	=====
		<b>Total actual receipts</b>	2,345,000.00	2,815,672.78	474,710.31	4,037.53
			=====	=====	=====	=====

**SUMMARY OF RECEIPTS**

ITEMS	Estimate for 2023	Receipts received	Difference	
			more	less
Estimated balance on 1 January 2023	-- =====	276,074.08 =====	276,074.08 =====	-- =====
A) Ordinary receipts	2,345,000.00 =====	2,539,598.70 =====	194,598.70 =====	-- =====
B) Extraordinary receipts	-- -----	-- -----	-- -----	-- -----
Total actual receipts	2,345,000.00 =====	2,815,672.78 =====	470,672.78 =====	-- =====
C) Special accounts	-- =====	-- =====	-- =====	-- =====
<b>Total receipts</b>	2,345,000.00 =====	2,815,672.78 =====	470,672.78 =====	-- =====



## **EXPENDITURE**

**EXPENDITURE (in euro)**

2023		ITEMS	Estimate for 2023	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		<b>A) Ordinary expenditure</b>				
<b>1</b>		<b>Reimbursement of expenses</b>				
	1	Governing Council and Permanent Committee	50,000.00	53,194.91	--	3,194.91
	2	Auditor	5,000.00	5,203.86	--	203.86
	3	Administrative Tribunal	p.m.	p.m.	--	--
	4	Committees of experts	147,000.00	106,890.00	40,110.00	--
	5	Official journeys and promotion of activities	60,000.00	65,639.25		5,639.25
	6	Interpreters	20,000.00	16,648.71	3,351.29	--
	7	Representation	<u>8,000.00</u>	<u>5,546.28</u>	2,453.72	--
		<b>Total</b>	290,000.00	253,123.01	45,915.01	9,038.02
			=====	=====	=====	=====
<b>2</b>		<b>Salaries and allowances:</b>				
	1	Salaries of Categories A, B and C staff	1,245,000.00	1,329,478.86	--	84,478.86
	2	Remuneration for occasional collaborators	15,000.00	8,249.63	6,750.37	--
	3	Tax reimbursement	--	--	--	--
		<b>Total</b>	1,260,000.00	1,337,728.49	52,665.38	93,516.88
			=====	=====	=====	=====
		<b>carried forward</b>	1,550,000.00	1,590,851.50	52,665.38	93,516.88

2023		ITEMS	Estimate for 2023	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	1,550,000.00	1,590,851.50	52,665.38	93,516.88
<b>3</b>		<b>Social security charges</b>				
	1	Insurance against disablement, old age and sickness	507,750.00	498,664.27	9,085.73	--
	2	Accidents' insurance	5,000.00	8,786.93		3,786.93
	3	Compensation retired members of staff	<u>2,250.00</u>	<u>1,862.72</u>	<u>387.28</u>	<u>--</u>
		<b>Total</b>	515,000.00 =====	509,313.92 =====	9,473.01 =====	3,786.93 =====
<b>4</b>		<b>Administrative expenses:</b>				
	1	Stationery	10,000.00	11,897.24	--	1,897.24
	2	Telephone	20,000.00	11,252.42	8,747.58	--
	3	Postage	6,000.00	4,066.50	1,933.50	--
	4	Miscellaneous	2,000.00	3,087.13	--	1,087.13
	5	Printing of publications	<u>10,000.00</u>	<u>9,296.75</u>	<u>703.25</u>	--
		<b>Total</b>	48,000.00 =====	39,600.04 =====	11,384.33 =====	2,984.37 =====
		<b>carried forward</b>	2,113,000.00	2,139,765.46	73,522.72	100,288.18

2023		ITEMS	Estimate for 2023	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	2,113,000.00	2,139,765.46	73,522.72	100,288.18
<b>5</b>		<b>Maintenance costs</b>				
	1	Electricity	15,000.00	28,502.08	--	13,502.08
	2	Heating	23,000.00	11,168.21	11,831.79	--
	3	Water	5,000.00	5,364.94	--	364.94
	4	Insurance of premises	12,000.00	10,994.29	1,005.71	--
	5	Office equipment	23,000.00	36,430.90	--	13,430.90
	6	Upkeep of building, public services	25,000.00	33,438.26	--	8,438.26
	7	Labour costs	<u>15,000.00</u>	<u>36,078.71</u>	<u>--</u>	<u>21,078.71</u>
		<b>Total</b>	118,000.00	161,977.39	12,837.50	56,814.89
			=====	=====	=====	=====
<b>6</b>		<b>Library</b>				
	1	Purchase of books	80,000.00	81,340.32	--	1,340.32
	2	Binding	4,000.00	2,692.79	1,307.21	--
	3	Software	<u>30,000.00</u>	<u>38,776.41</u>	<u>--</u>	<u>8,776.41</u>
		<b>Total</b>	114,000.00	122,809.52	1,307.21	10,116.73
			=====	=====	=====	=====
		<b>Total actual expenses</b>	2,345,000.00	2,424,552.37	87,667.43	167,219.80
			=====	=====	=====	=====
<b>7</b>		<b>Legal co-operation programme</b>	0	0	0	0
			==	==	==	==
<b>8</b>	1	<b>Various reserve funds</b>				
	2	Reserve fund for unforeseen expenditure				
	3	Reserve fund for retirement allowance for general services staff	--	--	--	--
		Reserve fund for payment of compensation to staff who do not enjoy all the advantages provided for in Article 7 of the Headquarters Agreement	--	--	--	--
			--	--	--	--
			====	====	====	====
		<b>carried forward</b>	2,345,000.00	2,424,552.37	87,667.43	167,219.80

2023		ITEMS	Estimate for 2023	Actual expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	2,345,000.00	2,424,552.37	87,667.43	167,219.80
		B) Extraordinary expenditure				
<b>9</b>		<b>Working Capital Fund</b>	--	--	--	--
<b>10</b>		<b>Convening of a diplomatic Conference for the adoption of one of the Institute's draft Conventions or a scientific event</b>	--	--	--	--
		<b>Total extraordinary expenditure</b>	0	--	0	0
		<b>Total actual expenditure</b>	2,345,000.00	2,424,552.37	87,667.43	167,219.80
		<b>C) Special accounts</b>				
<b>11</b>		<b>Revolving funds</b>				
	1	Working Capital Fund	p.m.	--	--	--
	2	Expenditure as balanced by receipts	p.m.	--	--	--
	3	Interest on the assets of the Reserve Fund for retirement pay in accordance with Article 67 of the Regulations	--	--	--	--
	4	Interest on Working Capital Fund and contributions of new member States	--	--	--	--
	5	Payment of an account of a retirement allowance from the Reserve Fund to the last employee enjoying this allowance	--	--	--	--
		<b>Total special accounts</b>	--	--	--	--
		<b>Total expenditure</b>	2,345,000.00	2,424,552.37	87,667.43	167,219.80

### SUMMARY OF EXPENDITURE

ITEMS	Estimate for 2023	Actual expenditure	Difference	
			Saving	Excess
<b>A) Ordinary expenditure</b>				
Chap. 1. Reimbursement of expenses	290,000.00	253,123.01	36,876.99	--
Chap. 2. Salaries and allowances	1,260,000.00	1,337,728.49	--	77,728.49
Chap. 3. Social security charges	515,000.00	509,313.92	5,686.08	--
Chap. 4. Administrative expenses	48,000.00	39,600.04	8,399.96	--
Chap. 5. Maintenance costs	118,000.00	161,977.39	--	43,977.39
Chap. 6. Library	114,000.00	122,809.52	--	8,809.52
Chap. 7. Legal Co-operation programme	0	0	0	0
Chap. 8. Various Reserve Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Actual expenditure</b>	2,345,000.00 =====	2,424,552.37 =====	50,963.03 =====	130,515.40 =====
<b>B) Extraordinary expenditure</b>				
Chap. 9. Working Capital Fund	--	--	--	--
Chap. 10. Convening of a diplomatic Conference for the adoption of one of the Institute's draft Convention or a scientific event	--	--	--	--
<b>Total extraordinary expenditure</b>	-- =====	-- =====	-- =====	-- =====
<b>Total actual expenditure</b>	2,345,000.00 =====	2,424,552.37 =====	50,963.03 =====	130,515.40 =====
<b>C) Special accounts</b>				
Chap. 11. Revolving funds	--	--	--	--
	=====	=====	=====	=====

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Total expenditure	2,345,000.00 =====	2,424,552.37 =====	50,963.03 =====	130,515.40 =====
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**GENERAL SUMMARY OF THE 2023 FINANCIAL YEAR**

**(in euro)**

	Financial year 2023	General funds
A) Cash total at the close of the 2022 financial year		276,074.08
B) Total actual receipts	2,539,598.70	
C) Total actual expenditure	2,424,552.37 =====	
Credit balance for the 2023 financial year		<u>115,046.33</u>
D) Cash total at the close of the 2023 financial year		<u>391,120.41</u>



**WORKING CAPITAL FUND 2023 FINANCIAL YEAR****(in euro)**

	At 31.12.2022	VARIATIONS		At 31.12.2023
		Increases	Reductions	
Sum in hand on 31.12.2022	367,800.61			
Interest on bank account n° 400758353 (Chap.13 – art. 4)				
Contributions of new Member States during 2023 financial year		<b>8,222.50</b>		
Reductions in the course of the 2023 financial year			<b>352.20</b>	
Total variations	367,800.61 =====	<b>8,222.50</b> =====	<b>352.20</b> =====	
Sum in hand on 31.12.2023				375,670.91 =====