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**FINANCE COMMITTEE**  
**68<sup>th</sup> session**  
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**Item No. 3 on the Agenda : Final modifications to the Budget  
and Accounts for the 2009 financial year**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Illustration of the Accounts 2009</i>
<i>Action to be taken</i>	<i>Opinion to be transmitted to the General Assembly at its 67<sup>th</sup> session</i>
<i>Related document</i>	<i>Accounts 2009</i>

1. The budget for the 2009 financial year, approved by the General Assembly at its 63<sup>rd</sup> session on 11 December 2008, provided for actual expenditure of € 2,285,850.00, to be met by actual receipts of € 2,205,850.00 and an estimated surplus from 2008 of € 80,000.00. The budget also provided for receipts and expenditure in the special accounts to balance at € 12,000.00.

2. The Accounts for the 2009 financial year indicate that actual receipts (including the 2008 surplus amounting to € 237,798.08) totalled € 2,373,028.08 and actual expenditure € 2,255,628.25, yielding a surplus for the year as a whole of € 117,400.06. Receipts and expenditures in the special accounts, amounting to € 13,515.71, show a balance.

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

	Estimate for 2009	Receipts received
Surplus on 1 January 2009	80,000.00	237,798.08
<b>Receipts:</b>		
Statutory contributions of member States <sup>1</sup>	2,043,700.00	1,986,944.86
Extra-statutory contribution of the United Kingdom <sup>2</sup>	65,450.00	65,450.00
Extra-statutory contribution of China	--	21,525.00
Interest	5,000.00	2,638.63
Contribution to overhead expenses	12,000.00	10,500.00
Sale of publications	49,700.00	42,702.79
Various receipts	30,000.00	5,468.95
	=====	=====
<b>Total actual receipts and surplus on 1 January 2009</b>	<b>2,285,850.00</b>	<b>2,373,028.31</b>
	=====	=====
<b>Revolving fund</b>		
Interest on the assets of the Working Capital Fund and contributions of new member States	<u>12,000.00</u>	<u>13,515.71</u>
Total special accounts	12,000.00	<u>13,515.71</u>
	=====	=====
<b>Total receipts year 2009</b>	<b>2,297,850.00</b>	<b>2,386,544.02</b>
	=====	=====

4. The variations in expenditure for 2009, which show a reduction of € 30,22.75, are illustrated analytically in the Accounts 2009.

5. The surplus may be explained as follows (in euro):

Total actual expenditure	-	€ 2,255,628.25
<b>Total actual receipts and surplus on 1 January 2009</b>	+	€ 2,373,028.31
<b>surplus on 31 December 2009</b>	+	€ 117,400.06

6. *In the light of the foregoing, the Finance Committee is invited to express its opinion on the 2009 Accounts, which will be transmitted to the General Assembly at its 67<sup>th</sup> session.*

<sup>1</sup> This sum includes all the statutory contributions received in the financial year 2009, and include the contributions of two new member States, Indonesia and Saudi Arabia. For an analytical illustration see the 2009 Accounts.

<sup>2</sup> This sum was allocated to the salary of one of the Deputy Secretaries-General