



EN

GENERAL ASSEMBLY
75th session
Rome, 1 December 2016

UNIDROIT 2016
A.G. (75) 4
Original: English/French
October 2016

**Item No. 6 on the Agenda: Final modifications to the Budget
and Accounts for the 2015 financial year**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Explanation on the Accounts 2015</i>
<i>Action to be taken</i>	<i>Opinion to be transmitted to the General Assembly at its 75th session</i>
<i>Related document</i>	<i>UNIDROIT 2016 – Accounts of receipts and expenditure for the 2015 financial year</i>

1. The budget for the 2015 financial year, approved by the General Assembly at its 73rd session (Rome, 11 December 2015), provided for actual expenditure of € 2,271,681.00 to be met by actual receipts of € 2,271,681.00 with no balance being carried over from 2014.
2. The Accounts for the 2015 financial year indicate that actual receipts amounted to € 2,259,722.22. Owing to an actual expenditure of € 2,192,431.52, the cash account at the close of the 2015 financial year showed a balance of € 67,290.70.
3. The credit balance in the Working Capital Fund at the close of the 2015 financial year was € 370,009.00.

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

	Estimate for 2015	Actual Receipts 2015
Surplus on 1 January 2015	--	36,557.82
Receipts:		
Italian Government	126,250.00	252,500.00
Other participating Governments	2,097,370.00	1,916,700.00
Extraordinary contributions	0.00	20,000.00
Interest	1,000.00	--
Contribution to overhead expenses	15,000.00	15,000.00
Sale of publications	16,811.00	18,964.40
Total actual receipts and surplus on 1 January 2015	<u>2,271,681.00</u>	<u>2,259,722.22</u>
Interests on assets of the Working Capital Fund	<u>0.00</u>	<u>0.00</u>
Total receipts year 2015	<u>2,271,681.00</u> =====	<u>2,259,722.22</u> =====

5. The variations in expenditure for 2015, are illustrated analytically in the Accounts 2015 and may be summarised as follows:

ITEMS	Estimate for 2015	Actual expenditure	Difference	
			Saving	Excess
A) Ordinary expenditure			58,332.67	
Chap. 1 Reimbursement of expenses	232,370.00	174,037.33		--
Chap. 2 Salaries and allowances	1,242,081.00	1,201,882.28	40,198.72	--
Chap. 3 Social security charges	440,230.00	399,799.50	40,430.50	--
Chap. 4 Administrative expenses	73,000.00	51,160.77	21,839.23	--
Chap. 5 Maintenance costs	163,000.00	237,216.97	--	74,216.97
Chap. 6 Library	121,000.00	128,334.67	--	7,334.67
Chap. 7 Legal Co-operation programme	0	0	0	0
Chap. 8 Various Reserve Funds	0	0	0	0

B) Extraordinary expenditure				
Chap. 9. Working Capital Fund	----	---		--
Chap. 10. Convening of DC for the adoption of Draft Conventions or scientific event	----	----	--	--
Total extraordinary expenditure	00.00 =====	00.00 =====	-- =====	-- =====
Total actual expenditure	2,271,681.00 =====	2,192,431.52 =====	160,801.12 =====	81,551.64 =====
C) Special accounts	-- =====	-- =====	-- =====	-- =====
Total expenditure	2,271,681.00 =====	2,192,431.52 =====	160,801.12 =====	81,551.64 =====

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

	Budget	Actual
Total expenditure	2,271,681.00	2,192,431.52
Total receipts	2,271,681.00	2,259,722.22
Balance on 31 December 2015	0.00	67,290.70

7. At its 80th session (Rome, 29 September 2016), the Finance Committee took note of the above information and recommended the approval of the Accounts for the financial year 2015 to the General Assembly (UNIDROIT 2016– F.C. (80) 7, para. 8).

8. *In the light of the foregoing, the General Assembly, at its 75th session, is invited to approve the final modifications to the Budget and Accounts for the 2015 financial year and to discharge the Secretary-General for the management of the 2015 financial year, in accordance with Article 38(5) of the Regulations.*



INTERNATIONAL INSTITUTE FOR THE UNIFICATION OF PRIVATE LAW
INSTITUT INTERNATIONAL POUR L'UNIFICATION DU DROIT PRIVE

ACCOUNTS
Rome, March 2016

UNIDROIT 2016

A C C O U N T S
OF RECEIPTS AND EXPENDITURE FOR THE 2015 FINANCIAL YEAR

AUDITOR'S REPORT OUTTURN OF THE YEAR 2015

1. The budget for the 2015 financial year, approved by the General Assembly at its 73rd session on 11 December 2014, provided for actual expenditure of € 2,271,681.00 to be met by actual receipts of € 2,271,681.00.

2. The statement of account for the 2015 financial year is as follows (in euros):

	Actual	Special accounts	Total
- Receipts	2,223,164.40		2,223,164.40
- Expenditure	<u>2,192,431.52</u>		<u>2,192,431.52</u>
Credit balance	+30,732.88 =====	- - =====	+30,732.88 =====

3. The financial situation at the close of the 2015 financial year was as follows:

A) **General funds:**

- at the close of the 2014 financial year	36,557.82	
- credit balance for the 2015 financial year	<u>30,732.88</u>	
- Balance at the close of the 2015 financial year		67,290.70

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

- credit balance at the close of the 2014 financial year	+ 370,188.55	
- increases and reductions in the course of the 2015 financial year:		0
- interest (see Chapter 13, Art. 4 of the Institute's budget)	- 179.55	
- payment in respect of Chapter 12 of the Institute's Budget		
- contributions of new member State	<u>- -</u>	
- Credit balance in the fund at the close of the 2015 financial year		370,009.00

C) Excess contributions paid by States during 2015 in respect of the 2016 financial year		<u>60,720.00</u>
--	--	------------------

Total credit balance:		<u>498,019.70</u> =====
------------------------------	--	-----------------------------------

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, that is to say euros account n° 400307783, account 400758353 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 2015 financial year may be approved.

Rome, March 2016

AUDITOR

**GENERAL FINANCIAL SITUATION AT THE CLOSE OF THE 2015 FINANCIAL YEAR
(in euros)**

	At 31/12/2014	Increases (+) Reductions (-)	At 31/12/2015
a) General funds	<u>36,557.82</u>	<u>+30,732.88</u>	<u>67,290.70</u>
Cash account	36,557.82	+30,732.88	67,290.70
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 2015 financial year	--	--	--
d) Revolving funds	370,188.55	-179.55	370,009.00
e) Excess contributions paid by States during 2015 in respect of the 2016 financial year	<u>40,480.00</u>	<u>20,240.00</u>	<u>60,720.00</u>
Overall total	<u>447,226.37</u> =====	<u>+50,793.33</u> =====	<u>498,019.70</u> =====

CASH SITUATION AT THE CLOSE OF THE 2015 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 28.02.2016 according to the bank's statement dated 28.2.2016		655,752.64
• Transactions carried out between 1 January and 28 February 2016 relating to the 2016 financial year		
- Receipts	-808,714.50	
- Payments	+341,692.56	
- Excess contributions paid by States during 2015 in respect of the 2016 financial year	<u>-60,720.00</u>	
- Credit balance		<u>-527.741,94</u>
• Credit balance at the close of the 2015 financial year		<u>128,010.70</u>
	carried forward	128,010.70

brought forward 128,010.70

B) WORKING CAPITAL FUND and RESERVE FUNDS

- Working Capital Fund deposited on account n° 400758353 at the Unicredit Banca di Roma:
 - Account balance at 28.2.2015 according to the bank's statement dated 28.2.2015 370,188.55

- Reserve fund for retirement allowances for Categories B and C staff deposited on account no. 6153 at the Banca di Roma:
 - Account balance at 28.2.2016 according to the bank's statement dated 28.2.2016 -179.55

370,009.00

Overall total reflecting the financial situation (A + B)

498,019.70
=====

CONTRIBUTIONS OF PARTICIPATING GOVERNMENTS

	Sums due in 2015			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2015 (ANNEX I to the budget)	Total	For the financial year 2015 (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)						
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	122,500.00	--	--
UNITED STATES OF AMERICA	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
CANADA	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
CHINA	--	126,500.00	126,500.00	126,500.00	126,500.00	--	--
RUSSIAN FEDERATION	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
SPAIN	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
AUSTRALIA	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
BELGIUM	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
KOREA (Republic of)	--	55,660.00	55,660.00	55,660.00	55,660.00	--	--
NETHERLANDS	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
SWEDEN	--	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	--	--
BRAZIL	-45,540.00	45,540.00	91,080.00	--	--	91,080.00	--
ARGENTINA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
AUSTRIA	--	27,830.00	27,830.00	55,660.00	55,660.00	--	27,830.00
DENMARK	+27,830.00	27,830.00	27,830.00	--	27,830.00	--	--
FINLAND	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
GREECE	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
MEXICO	--	32,890.00	32,890.00	32,890.00	32,890.00	--	--
NORWAY	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--

	Sums due in 2015			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2015 (ANNEX I to the budget)	Total	For the financial year 2015 (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)							
SAUDI ARABIA	-880,00	27,830.00	28,710.00	28,710.00	28,710.00	--	--
POLAND	--	27,830.00	27,830.00	27,830.00	27,830.00	--	--
PORTUGAL	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
SOUTH AFRICA	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
CZECH REPUBLIC	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
HUNGARY	--	20,240.00	22,240.00	22,240.00	22,240.00	--	--
INDIA	--	22,770.00	22,770.00	--	--	22,770.00	--
INDONESIA	--	20,240.00	20,240.00	--	--	20,240.00	--
IRELAND	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
ISRAEL	-20,240.00	20,240.00	40,480.00	--	--	40,480.00	--
TURKEY	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
VENEZUELA	-19,315.68	20,240.00	39,555.68	--	--	39,555.68	--
BULGARIA	-12,650.00	12,650.00	25,300.00	--	--	25,300.00	--
CHILE	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
COLOMBIA	--	20,240.00	20,240.00	--	--	20,240.00	--
CROATIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
CYPRUS	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
EGYPT	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
ESTONIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
IRAN	-59,440.00	20,240.00	79,680.00	39,200.00	39,200.00	40,480.00	--
LATVIA	+12,650.00	12,650.00	12,650.00	12,650.00	25,300.00	--	12,650.00
LITHUANIA	--	12,650.00	12,650.00	--	--	12,650.00	--
LUXEMBOURG	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
MALTA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
NIGERIA	-24,900.00	12,650.00	37,550.00	--	--	37,550.00	--
PAKISTAN	-14,893.64	12,650.00	27,543.64	--	--	27,543.64	--
PARAGUAY	--	12,650.00	12,650.00	--	--	12,650.00	--

	Sums due in 2015			Sums received		Difference to be carried over to the next financial year	
	For preceding years 1 (-) (+) 2	For 2015 (ANNEX I to the budget) 3	Total 4 (1 + 3)	For the financial year 2015 (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)						
ROMANIA	-7,990.00	20,240.00	28,230.00	19,600.00	19,600.00	8,630.00	--
SERBIA	-12,250.00	12,650.00	24,900.00	12,650.00	12,650.00	12,250.00	--
SLOVAKIA	+20,240.00	20,240.00	20,240.00	20,240.00	40,480.00	--	20,240.00
SLOVENIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
TUNISIA	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
URUGUAY	-12,650.00	12,650.00	25,300.00	25,300.00	25,300.00	--	--
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	+60,720.00 -230,749.32	2,097,370.00	2,328,119.32	1,916,700.00	1,977,420.00	411,419.32	60,720.00
Contributions paid to be brought forward to the 2016 financial year					60,720.00		
Contributions relating to the 2015 financial year					1,916,700.00		

RECEIPTS

RECEIPTS (in euro)

1.

2015		ITEMS	Estimate for 2015	Receipts received	Difference	
Chap.	Art.				More	Less
1		Estimated balance on 1 January 2015		36,557.82	36,557.82	--
		A) Ordinary receipts:				
		Contributions of participating Governments				
		1 Italian Government	126,500.00	252,500.00	126,000.00	--
		2 Other participating Governments	2,097,370.00	1,916,700.00	--	180,670.00
		3 Estimated profits on exchange rate	p.m.	--	--	--
		4 Contributions from new member States	--	--	--	--
		5 Extraordinary contribution of the People's Republic of China	--	<u>20,000.00</u>	<u>20,000.00</u>	--
		Total	2,223,870.00 =====	2,189,200.00 =====	182,557.82 =====	180,670.00 =====
	2		Other receipts			
		1 Interest	1,000.00	--	--	1,000.00
		2 Contribution to overhead expenses	15,000.00	15,000.00	--	--
		3 Sale of publications	16,811.00	<u>18,964.40</u>	<u>2,153.40</u>	--
		4 Private donation (data bases)	--	--	--	--
		Total ordinary receipts	2,256,681.00 =====	2,223,164.40 =====	184,711.22 =====	181,670.00 =====
	Total carried forward	2,256,681.00	2,223,164.40	184,711.22	181,670.00	

2015		ITEMS	Estimate for 2015	Receipts Received	Difference	
Chap.	Art.				More	Less
		brought forward	2,256,681.00	2,223,164.40	184,711.22	181,670.00
		B) Extraordinary receipts				
		Various receipts				
		Tax Reimbursement Credit	<u>15,000.00</u>			<u>15,000.00</u>
		Total extraordinary receipts	--	--	--	--
			=====	=====	=====	=====
		Total actual receipts	2,271,681.00	2,223,164.40	184,711.22	196,670.00
			=====	=====	=====	=====
		C) Special accounts				
		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	--	--	--	--
			=====	=====	=====	=====
		Total actual receipts	2,271,681.00	2,259,722.22	184,711.22	196,670.00
			=====	=====	=====	=====

SUMMARY OF RECEIPTS

ITEMS	Estimate for 2015	Receipts received	Difference	
			more	less
Estimated balance on 1 January 2015	-- =====	36,557.82 =====	36,557.82 =====	-- =====
A) Ordinary receipts	2,256,681.00 =====	2,223,164.40 =====	--	33,516.60 =====
B) Extraordinary receipts	15,000.00 -----	-- -----	--	15,000.00 -----
Total actual receipts	2,271,681.00 =====	2,223,164.40 =====	36,557.82 =====	48,516.60 =====
C) Special accounts	-- =====	-- =====	-- =====	-- =====
Total receipts	2,271,681.00 =====	2,259,722.22 =====	36,557.82 =====	48,516.60 =====

EXPENDITURE

EXPENDITURE (in euro)

2015		ITEMS	Estimate for 2015	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
1		A) Ordinary expenditure				
		Reimbursement of expenses				
	1	Governing Council and Permanent Committee	48,000.00	41,550.09	6,449.91	
	2	Auditor	3,870.00	4,683.72		813,72
	3	Administrative Tribunal	p.m.	p.m.		
	4	Committees of experts	88,000.00	59,170.72	28,829.28	
	5	Official journeys and promotion of activities	50,000.00	42,611.69	7,388.31	
	6	Interpreters	35,500.00	22,865.32	12,634.68	
	7	Representation	<u>7,000.00</u>	<u>3,155.79</u>	<u>3,844.21</u>	
		Total	232,370.00 =====	174,037.33 =====	59,146.39 =====	813,72 =====
2		Salaries and allowances:				
	1	Salaries of Categories A, B and C staff	1,207,081.00	1,180,779.99	26,301.01	
	2	Remuneration for collaborators and special work (legal research, translations and various studies)	20,000.00	15,710.14	4,289.86	
	3	Tax reimbursement	<u>15,000.00</u>	<u>5,392.15</u>	<u>9,607.85</u>	
		Total	1,242,081.00 =====	1,201,882.28 =====	40,198.72 =====	=====
		carried forward	1,474,451.00	1,375,919.61	99,345.11	813,72

2015		ITEMS	Estimate for 2015	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	1,474,451.00	1,375,919.61	99,345.11	813,72
3		Social security charges				
	1	Insurance against disablement, old age and sickness	429,230.00	389,151.26	40,078.74	--
	2	Accidents' insurance	8,500.00	8,786.89	--	286.89
	3	Compensation retired members of staff	<u>2,500.00</u>	<u>1,861.35</u>	<u>638.65</u>	--
		Total	440,230.00 =====	399,799.50 =====	40,717.39 =====	286.89 =====
4		Administrative expenses:				
	1	Stationery	20,000.00	13,949.29	6,050.71	--
	2	Telephone	23,000.00	13,341.07	9,658.93	--
	3	Postage	10,000.00	8,556.70	1,443.30	--
	4	Miscellaneous	5,000.00	5,078.91		78.91
	5	Printing of publications	<u>15,000.00</u>	<u>10,234.80</u>	<u>4,765.20</u>	--
		Total	73,000.00 =====	51,160.77 =====	64,808.14 =====	78.91 =====
		carried forward	1,987,681.00	1,826,879.88	161,980.64	1,179.52

2015		ITEMS	Estimate for 2015	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	1,987,681.00	1,826,879.88	161,980.64	1,179.52
5		Maintenance costs				
	1	Electricity	18,000.00	12,021.50	5,978.50	--
	2	Heating	28,000.00	27,214.50	785.50	--
	3	Water	7,000.00	7,000.00		--
	4	Insurance of premises	12,000.00	10,994.13	1,005.87	--
	5	Office equipment	23,000.00	61,635.30	--	38,635.30
	6	Upkeep of building, public services	30,000.00	73,359.95	--	43,359.95
	7	Labour costs	<u>45,000.00</u>	<u>44,991.59</u>	<u>8.41</u>	<u>--</u>
		Total	163,000.00	237,216.97	7,778.28	81,995.25
			=====	=====	=====	=====
6		Library				
	1	Purchase of books	90,000.00	90,000.00	--	--
	2	Binding	9,000.00	8,257.36	742.64	--
	3	Software	<u>22,000.00</u>	<u>30,077.31</u>	<u>--</u>	<u>8,077.31</u>
		Total	121,000.00	128,334.67	742.64	8,077.31
			=====	=====	=====	=====
		Total actual expenses	2,271,681.00	2,192,431.52	170,501.56	91,252.08
			=====	=====	=====	=====
7		Legal co-operation programme	0	0	0	0
			==	==	==	==
8		Various reserve funds				
	1	Reserve fund for unforeseen expenditure	--	--	--	--
	2	Reserve fund for retirement allowance for Categories B and C staff	--	--	--	--
	3	Reserve fund for payment of compensation to staff who do not enjoy all the advantages provided for in Article 7 of the Headquarters Agreement	--	--	--	--
			====	====	====	====
		carried forward	2,271,681.00	2,192,431.52	170,501.56	91,252.08

2015		ITEMS	Estimate for 2015	Actual expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	2,271,681.00	2,192,431.52	170,501.56	91,252.08
		B) Extraordinary expenditure				
9		Working Capital Fund	--	--	--	--
10		Convening of a diplomatic Conference for the adoption of one of the Institute's draft Conventions or a scientific event	--	--	--	--
		Total extraordinary expenditure	0	0	0	--
			=====	=====	=====	=====
		Total actual expenditure	2,271,681.00	2,192,431.52	170,501.56	91,252.08
			=====	=====	=====	=====
		C) Special accounts				
11		Revolving funds				
	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	--	--	--	--
		Total special accounts	--	--	--	--
			=====	=====	=====	=====
		Total expenditure	2,271,681.00	2,192,431.52	170,501.56	91,252.08
			=====	=====	=====	=====

SUMMARY OF EXPENDITURE

9.

ITEMS	Estimate for 2015	Actual expenditure	Difference	
			Saving	Excess
A) Ordinary expenditure				
Chap. 1. Reimbursement of expenses	232,370.00	174,037.33	58,332.67	--
Chap. 2. Salaries and allowances	1,242,081.00	1,201,882.28	40,198.72	--
Chap. 3. Social security charges	440,230.00	399,799.50	40,430.50	--
Chap. 4. Administrative expenses	73,000.00	51,160.77	21,839.23	
Chap. 5. Maintenance costs	163,000.00	237,216.97	--	74,216.97
Chap. 6. Library	121,000.00	128,334.67	--	7,334.67
Chap. 7. Legal Co-operation programme	0	0	0	0
Chap. 8. Various Reserve Funds	0	0	0	0
Total Actual expenditure	2,271,681.00 =====	2,192,431.52 =====	160,801.12 =====	81,551.64 =====
B) Extraordinary expenditure				
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	--	--	--	--
Total extraordinary expenditure	-- =====	-- =====	-- =====	-- =====
Total actual expenditure	2,271,681.00 =====	2,192,431.52 =====	160,801.12 =====	81,551.64 =====
C) Special accounts				
Chap. 11. Revolving funds	-- =====	-- =====	-- =====	-- =====
Total expenditure	2,271,681.00 =====	2,192,431.52 =====	160,801.12 =====	81,551.64 =====

GENERAL SUMMARY OF THE 2015 FINANCIAL YEAR

(in euro)

	Financial year 2015	General funds
A) Cash total at the close of the 2015 financial year		36,557.82
B) Total actual receipts	2,223,164.40	
C) Total actual expenditure	2,192,431.52 =====	
Credit balance for the 2015 financial year		<u>+30,732.88</u>
D) Cash total at the close of the 2015 financial year		<u>67,290.70</u>

**WORKING CAPITAL FUND
2015 FINANCIAL YEAR**

(in euro)

	At 31.12.2014	VARIATIONS		At 31.12.2015
		Increases	Reductions	
Sum in hand on 31.12.2014	370,188.55			
Interest on bank account n° 400758353 (Chap.13 - art. 4)				
Reductions in the course of the 2015 financial year			179.55	
Total variations	370,188.55 =====	=====	179.55 =====	
Sum in hand on 31.12.2015				370,009.00 =====