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GENERAL ASSEMBLY
82nd session
Rome, 14 December 2023

UNIDROIT 2023
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**Item No. 9 on the Agenda: Final modifications to the Budget
and approval of the Accounts for the 2022 financial year**

(prepared by the UNIDROIT Secretariat)

<i>Summary</i>	<i>Explanation of the Accounts 2022</i>
<i>Action to be taken</i>	<i>Approval of the Accounts for the 2022 financial year</i>
<i>Related documents</i>	<i>UNIDROIT 2023 – Accounts of receipts and expenditure for the 2022 financial year (UNIDROIT 2023 F.C. (95) 2; F.C. (96) 2); Report of the Finance Committee (UNIDROIT 2023 F.C. (96) 8)</i>

1. The Budget for the 2022 financial year, approved by the General Assembly at its 80th session (Rome, 9 December 2021), provided for actual expenditure of € 2,335,000.00 to be met by actual receipts of € 2,335,000.00 ([A.G. \(80\) 7](#)).
2. The Accounts for the 2022 financial year indicate that actual receipts amounted to € 2,252,462.68 and actual expenditure amounted to € 2,297,333.33. The cash account at the close of the 2022 financial year showed a balance of € 276,074.08, resulting from the positive balance of € 320,944.73 carried over from the 2021 financial year minus the debit balance in 2022 of € 44,870.65.
3. The credit balance in the Working Capital Fund at the close of the 2022 financial year was € 367,800.61.

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

	Estimate for 2022	Actual Receipts 2022
Surplus on 1 January 2022	--	320,944.73
Receipts:		
Italian Government	126,500.00	126,250.00
Other participating Governments	2,150,500.00	2,052,435.29
Estimated profits on exchange rate	--	--
Contributions from new Member States	--	--
Interest	--	--
Contribution to overhead expenses	15,000.00	15,000.00
Sale of publications	20,000.00	26,583.44
Private donation (Aviareto)	23,000.00	21,738.59
Total ordinary receipts	2,335,000.00	2,242,007.32
Extraordinary receipts	--	10,455.36
Total actual receipts and surplus on 1 January 2022	<u>2,335,000.00</u>	<u>2,573,407.41</u>
Interests on assets of the Working Capital Fund	<u>0.00</u>	<u>0.00</u>
Total receipts year 2022	2,335,000.00 =====	2,573,407.41 =====

5. The variations in expenditure for 2022 are illustrated analytically in the Accounts 2022 and may be summarised as follows:

ITEMS	Estimate for 2022	Actual expenditure	Difference	
			Savings	Excess
A) Ordinary expenditure				
Chap. 1 Reimbursement of expenses	270,000.00	232,381.77	42,830.84	5,212.16
Chap. 2 Salaries and allowances	1,261,422.00	1,284,757.66	--	23,335.66
Chap. 3 Social security charges	515,578.00	506,813.46	12,550.97	3,786.43
Chap. 4 Administrative expenses	49,000.00	37,395.90	12,722.37	1,118.27
Chap. 5 Maintenance costs	121,000.00	108,935.66	29,853.89	17,789.55
Chap. 6 Library	118,000.00	127,048.88	5,922.60	14,971.48
Chap. 7 Legal co-operation programme	--	--	--	--
Chap. 8 Various reserve funds	--	--	--	--
B) Extraordinary expenditure				
Chap. 9. Working Capital Fund	--	--	--	--
Chap. 10. Convening of DC for the adoption of Draft Conventions or a scientific event	--	--	--	--
Total extraordinary expenditure	0.00	0.00	--	--
	=====	=====	=====	=====
Total actual expenditure	2,335,000.00	2,297,333.33	70,051.21	32,384.54
	=====	=====	=====	=====
C) Special accounts	--	--	--	--
	=====	=====	=====	=====
Total expenditure	2,335,000.00	2,297,333.33	103,880.67	66,214.00
	=====	=====	=====	=====

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

	Budget	Actual
Cash total at the close of the 2021 financial year		320,944.73
Total receipts	2,335,000.00	2,252,462.68
Total expenditure	2,335,000.00	2,297,333.33
Balance on 31 December 2022	0.00	276,074.08

7. At its 96th session (Rome, 12 October 2023), the Finance Committee took note of the above information and recommended that the General Assembly, at its 82nd session (Rome, 14 December 2023), approve the final modifications to the Budget and Accounts for the 2022 financial year.

8. *In the light of the foregoing, the General Assembly, at its 82nd session, is invited to approve the final modifications to the Budget and Accounts for the 2022 financial year and to discharge the Secretary-General for the management of the 2022 financial year, in accordance with Article 38(5) of the Regulations.*

APPENDIX I

**ACCOUNTS
OF RECEIPTS AND EXPENDITURE FOR THE 2022 FINANCIAL YEAR**

AUDITOR'S REPORT OUTTURN OF THE YEAR 2022

1. The Budget for the 2022 financial year, approved by the General Assembly at its 80th session on 9 December 2021, provided for actual expenditure of € 2,335,000.00 to be met by actual receipts of € 2,335,000.00.

2. The statement of account for the 2022 financial year is as follows (in euros):

	Actual	Special accounts	Total
- Receipts	2,252,462.68		2,252,462.68
- Expenditure	<u>2,297,333.33</u>		<u>2,297,333.33</u>
Debit balance	-44,870.65 =====	- - =====	-44,870.65 =====

3. The financial situation at the close of the 2021 financial year was as follows:

A) **General funds:**

- at the close of the 2021 financial year	320,944.73	
- debit balance for the 2022 financial year	<u>-44,870.65</u>	
- Balance at the close of the 2022 financial year		276,074.08

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

- credit balance at the close of the 2021 financial year	+ 368,199.52	
- increases and reductions in the course of the 2022 financial year:	-398.91	
- 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>- -</u>	
- Credit balance in the fund at the close of the 2022 financial year		367,800.61

C) Excess contributions paid by States during 2022 in respect of the 2023 financial year 72,705.38

Total credit balance: **716,580.07**
=====

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° XXXXXX, account XXXXXX 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 2022 financial year may be approved.

Rome, March 2023

AUDITOR

APPENDIX A

**GENERAL FINANCIAL SITUATION AT THE CLOSE OF THE 2022 FINANCIAL YEAR
(in euros)**

	At 31/12/2021	Increases (+) Reductions (-)	At 31/12/2022
a) General funds	<u>320,944.73</u>	<u>-44,870.65</u>	<u>276,074.08</u>
Cash account	320,944.73	-44,870.65	276,074.08
b) Reserve fund for retirement allowances for Categories B and C staff in accordance with Art. 70 of the Regulations	--	--	--
c) Payment in respect of chapter 8 art.2 of the Institute's budget for the 2022 financial year	--	--	--
d) Revolving funds	368,199.52	-398.91	367,800.61
e) Excess contributions paid by States during 2022 in respect of the 2023 financial year	<u>204,930.00</u>	<u>-132,224.62</u>	<u>72,705.38</u>
Overall total	894,074.25 =====	-177,494.18 =====	716,580.07 =====

CASH SITUATION AT THE CLOSE OF THE 2022 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° XXXXXX in euros at 28.02.2023 according to the bank's statement dated 28.02.2023		1,049,932.82
• Transactions carried out between 1 January and 28 February 2023 relating to the 2023 financial year		
– Receipts		
– Payments	-1,188,668.72	
– Excess contributions paid by States during 2022 in respect of the 2023 financial year	+431,301.68	<u>-773.858,74</u>
	<u>+72,705.38</u>	
• Credit balance		<u>357,025.31</u>
• Credit balance at the close of the 2022 financial year		
	carried forward	348,779.46

brought forward 348,779.46

B) WORKING CAPITAL FUND and RESERVE FUNDS

- Working Capital Fund deposited on account n° XXXXXX at the Unicredit Banca di Roma:
 - Account balance at 31.12.2021 according to the bank's statement dated 28.02.2022 368,199.52
- Reserve fund for retirement allowances for Categories B and C staff deposited on account no. XXXXXX at the Banca di Roma:
 - Account balance at 31.12.2022 according to the bank's statement dated 28.02.2023 -398.91

Overall total reflecting the financial situation (A + B) 716,580.07
=====

CONTRIBUTIONS OF PARTICIPATING GOVERNMENTS

	Sums due in 2022			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2022 (ANNEX I to the budget)	Total	For the financial year 2022 (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	-47,717.85	45,540.00	93,257.85	2,177.85	2,177.85	91,080.00	--
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	55,660.00	55,660.00	--	--
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	--	--
TÜRKIYE	--	45,540.00	45,540.00	45,540.00	45,540.00	--	--
ARGENTINA	-32,890.00	20,240.00	53,130.00	12,700.00	12,700.00	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	-55,660.00	27,830.00	83,490.00	55,660.00	55,660.00	27,830.00	--
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 2022			Sums received		Difference to be carried over to the next financial year	
	For preceding years	For 2022 (ANNEX I to the budget)	Total	For the financial year 2022 (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	-176,175.68	27,830.00	204,005.68	--	--	204,005.68	--
IRELAND	--	22,770.00	22,770.00	22,770.00	22,770.00	--	--
ISRAEL	-126,500.00	22,770.00	149,270.00	--	--	149,270.00	--
PORTUGAL	+22,770.00	22,770.00	22,770.00	22,770.00	45,540.00	--	22,770.00
CHILE	-60,720.00	20,240.00	80,960.00	60,720.00	60,720.00	20,240.00	--
COLOMBIA	-20,240.00	20,240.00	40,480.00	40,480.00	40,480.00	--	--
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	-121,440.00	20,240.00	141,680.00	--	--	141,680.00	--
NIGERIA	-65,780.00	20,240.00	86,020.00	--	--	86,020.00	--
PAKISTAN	-16,654.10	20,240.00	36,894.10	--	--	36,894.10	--
ROMANIA	--	20,240.00	20,240.00	20,240.00	20,240.00	--	--
SLOVAKIA	--	20,240.00	20,240.00	--	20,240.00	--	--
SOUTH AFRICA	+20,240.00	20,240.00	20,240.00	20,240.00	20,240.00	--	--
BULGARIA	--	12,650.00	12,650.00	--	12,650.00	--	--
CROATIA	+12,650.00	12,650.00	25,300.00	25,300.00	25,300.00	--	--
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	25,300.00	25,300.00	--	12,650.00
LUXEMBOURG	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--
SLOVENIA	--	12,650.00	12,650.00	25,300.00	25,300.00	--	12,650.00
URUGUAY	--	12,650.00	12,650.00	12,650.00	12,650.00	--	--

	Sums due in 2022			Sums received		Difference to be carried over to the next financial year	
	For preceding years 1 (-) (+) 2	For 2022 (ANNEX I to the budget) 3	Total 4 (1 + 3)	For the financial year 2022 (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	20,240.00	--	10,120.00
ESTONIA	--	10,120.00	10,120.00	10,120.00	10,120.00	--	--
MALTA	--	10,120.00	10,120.00	--	--	10,120.00	--
PARAGUAY	-21,147.44	10,120.00	31,267.44	33,132.82	33,132.82	--	1,865.38
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	--	--
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	+204,930.00 -757,575.07	2,102,430.00	2,860,005.07	1,920,210.67	2,125,140.67	807,569.78	72,705.38
Contributions paid to be brought forward to the 2023 financial year					72,705.38		
Contributions relating to the 2022 financial year					2,052,435.29		

RECEIPTS

RECEIPTS (in euro)

2022		ITEMS	Estimate for 2022	Receipts received	Difference	
Chap.	Art.				More	Less
1		Estimated balance on 1 January 2022		320,944.73	320,944.73	
		A) Ordinary receipts:				
		Contributions of participating Governments				
	1	Italian Government	126,500.00	126,250.00	--	250.00
	2	Other participating Governments	2,150,500.00	2,052,435.29	--	98,064.71
	3	Estimated profits on exchange rate	p.m.	--	--	--
	4	Contributions from new Member States	--	--	--	--
	5	Extraordinary contribution of the People's Republic of China	--	--	--	--
		Total	2,277,000.00 =====	2,178,685.29 =====	=====	98,314.71 =====
	2		Other receipts			
1		Interest	--	--	--	--
2		Contribution to overhead expenses	15,000.00	15,000.00	--	--
3		Sale of publications	20,000.00	<u>26,583.44</u>	<u>6,583.44</u>	--
4		Private donation (Aviareto)	23,000.00 =====	21,738.59 =====	-- =====	1,261.41 =====
		Total ordinary receipts	2,335,000.00 =====	2,242,007.32 =====	6,583.44 =====	99,576.12 =====
	Total carried forward	2,335,000.00	2,242,007.32	6,583.44	99,576.12	

2022		ITEMS	Estimate for 2022	Receipts Received	Difference	
Chap.	Art.				More	Less
		brought forward	2,335,000.00	2,242,007.32	6,583.44	99,576.12
		B) Extraordinary receipts				
		Various receipts				
		Tax Reimbursement Credit	--	10,455.36	<u>10,455.36</u>	--
		Total extraordinary receipts	--	--	--	--
			=====	=====	=====	=====
		Total actual receipts	2,335,000.00	2,573,407.41	337,983.53	99,576.12
			=====	=====	=====	=====
		C) Special accounts				
		Revolving funds				
	1	Working Capital Fund	p.m.	--	--	--
	2	Interest on the assets of the Reserve Fund for retirement benefits (Article 70 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	2,335,000.00	2,573,407.41	337,983.53	99,576.12
			=====	=====	=====	=====

SUMMARY OF RECEIPTS

ITEMS	Estimate for 2022	Receipts received	Difference	
			more	less
Estimated balance on 1 January 2022	-- =====	320,944.73 =====	320,944.73 =====	-- =====
A) Ordinary receipts	2,335,000.00 =====	2,242,007.32 =====	--	92,992.68 =====
B) Extraordinary receipts	-- -----	10,455.36 -----	10,455.36 -----	-- -----
Total actual receipts	2,335,000.00 =====	2,573,407.41 =====	331,400.09 =====	92,992.68 =====
C) Special accounts	-- =====	-- =====	-- =====	-- =====
Total receipts	2,335,000.00 =====	2,573,407.41 =====	331,400.09 =====	92,992.68 =====

EXPENDITURE

EXPENDITURE (in euro)

2022		ITEMS	Estimate for 2022	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
1		A) Ordinary expenditure				
		Reimbursement of expenses				
	1	Governing Council and Permanent Committee	50,000.00	43,000.05	6,999.95	--
	2	Auditor	5,000.00	5,203.08	--	203.08
	3	Administrative Tribunal	p.m.	p.m.	--	--
	4	Committees of experts	127,000.00	107,272.25	19,727.75	--
	5	Official journeys and promotion of activities	55,000.00	38,896.86	16,103.14	--
	6	Interpreters	25,000.00	27,904.74	--	2,904.74
7	Representation	<u>8,000.00</u>	<u>10,104.79</u>	--	2,104.79	
		Total	270,000.00 =====	232,381.77 =====	42,830.84 =====	5,212.61 =====
2		Salaries and allowances:				
	1	Salaries of staff and consultants	1,246,422.00	1,266,873.68	--	20,451.68
	2	Remuneration for occasional collaborators	15,000.00	17,883.98	--	2,883.98
	3	Tax reimbursement	--	--	--	--
		Total	1,261,422.00 =====	1,284,757.66 =====	-- =====	23,335.66 =====
		carried forward	1,531,422.00	1,517,139.43	42,830.84	28,548.27

2022		ITEMS	Estimate for 2022	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	1,531,422.00	1,517,139.43	42,830.84	28,548.27
3		Social security charges				
	1	Insurance against disablement, old age and sickness	508,328.00	496,165.20	12,162.80	--
	2	Accidents' insurance	5,000.00	8,786.43		3,786.43
	3	Compensation retired members of staff	<u>2,250.00</u>	<u>1,861.83</u>	<u>388.17</u>	<u>--</u>
		Total	515,578.00 =====	506,813.46 =====	12,550.97 =====	3,786.43 =====
4		Administrative expenses:				
	1	Stationery	10,000.00	9,649.97	350.03	--
	2	Telephone	20,000.00	11,878.80	8,121.20	--
	3	Postage	7,000.00	7,499.78	--	499.78
	4	Miscellaneous	2,000.00	2,618.49	--	618.49
	5	Printing of publications	<u>10,000.00</u>	<u>5,748.86</u>	<u>4,251.14</u>	--
		Total	49,000.00 =====	37,395.90 =====	12,722.37 =====	1,118.27 =====
		carried forward	2,096,000.00	2,061,348.79	68,104.18	33,452.97

2022		ITEMS	Estimate for 2022	Actual Expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	2,096,000.00	2,061,348.79	68,104.18	33,452.97
5		Maintenance costs				
	1	Electricity	15,000.00	13,329.05	1,670.95	--
	2	Heating	23,000.00	3,468.99	19,531.01	--
	3	Water	8,000.00	2,433.72	5,566.28	--
	4	Insurance of premises	12,000.00	10,994.18	1,005.82	--
	5	Office equipment	23,000.00	34,739.23	--	11,739.23
	6	Upkeep of building, public services	25,000.00	22,920.17	2,079.83	
	7	Labour costs	<u>15,000.00</u>	<u>21,050.32</u>	--	<u>6,050.32</u>
		Total	121,000.00 =====	108,935.66 =====	29,853.89 =====	17,789.55 =====
6		Library				
	1	Purchase of books	80,000.00	88,003.54	--	8,003.54
	2	Binding	8,000.00	2,077.40	5,922.60	--
	3	Software	<u>30,000.00</u>	<u>36,967.94</u>	--	<u>6,967.94</u>
		Total	118,000.00 =====	127,048.88 =====	5,922.60 =====	14,971.48 =====
		Total actual expenses	<u>2,335,000.00</u> =====	<u>2,297,333.33</u> =====	103,880.67 =====	66,214.00 =====
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	2,335,000.00	2,297,333.33	103,880.67	66,214.00

2022		ITEMS	Estimate for 2022	Actual expenditure	Difference	
Chap.	Art.				Saving	Excess
		brought forward	2,335,000.00	2,297,333.33	103,880.67	66,214.00
		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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		Total actual expenditure	2,335,000.00	2,297,333.33	103,880.67	66,214.00
		C) Special accounts				
		Revolving funds				
11	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	2,335,000.00	2,297,333.33	103,880.67	66,214.00

SUMMARY OF EXPENDITURE

ITEMS	Estimate for 2022	Actual expenditure	Difference	
			Saving	Excess
A) Ordinary expenditure				
Chap. 1. Reimbursement of expenses	270,000.00	232,381.77	37,618.23	--
Chap. 2. Salaries and allowances	1,261,422.00	1,284,757.66	--	23,335.66
Chap. 3. Social security charges	515,578.00	506,813.46	8,764.54	--
Chap. 4. Administrative expenses	49,000.00	37,395.90	11,604.10	--
Chap. 5. Maintenance costs	121,000.00	108,935.66	12,064.34	--
Chap. 6. Library	118,000.00	127,048.88		9,048.88
Chap. 7. Legal Co-operation programme	0	0	0	0
Chap. 8. Various Reserve Funds	0	0	0	0
Total Actual expenditure	2,335,000.00 =====	2,297,333.33 =====	70,051.21 =====	32,384.54 =====
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	2,335,000.00 =====	2,297,333.33 =====	70,051.21 =====	32,384.54 =====
C) Special accounts				
Chap. 11. Revolving funds	-- =====	-- =====	-- =====	-- =====
Total expenditure	2,335,000.00 =====	2,297,333.33 =====	70,051.21 =====	32,384.54 =====

GENERAL SUMMARY OF THE 2022 FINANCIAL YEAR**(in euro)**

	Financial year 2022	General funds
A) Cash total at the close of the 2021 financial year		320,944.73
B) Total actual receipts	2,252,462.68	
C) Total actual expenditure	2,297,333.33 =====	
Debit balance for the 2022 financial year		<u>-44,870.65</u>
D) Cash total at the close of the 2022 financial year		<u>276,074.08</u>

**WORKING CAPITAL FUND
2022 FINANCIAL YEAR**

(in euro)

	At 31.12.2021	VARIATIONS		At 31.12.2022
		Increases	Reductions	
Sum in hand on 31.12.2021	368,199.52			
Interest on bank account n° XXXXXX (Chap.13 – art. 4)				
Reductions in the course of the 2022 financial year			398.91	
Total variations	368,199.52 =====	=====	398.91 =====	
Sum in hand on 31.12.2022				367,800.61 =====