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UPOV

C/XX/3

ORIGINAL: French

DATE: August 28, 1986

INTERNATIONAL UNION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS

GENEVA

COUNCIL

Twentieth Ordinary Session
Paris, December 2, 1986

FINANCES OF THE INTERNATIONAL UNION
FOR THE PROTECTION OF NEW VARIETIES OF PLANTS
AS AT DECEMBER 31, 1985

Memorandum by the Secretary-General

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SUMMARY

This document sets out the finances of the Union as at December 31, 1985 (Article 23(2) of the Convention) and reproduces the auditor's report on the 1985 accounts (Article 25 of the Convention).

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1. Results of the Financial Year

The results of the 1985 financial year are as follows:

	<u>francs*</u>
Receipts	1,712,722
Expenditure	1,769,581
	<hr/>
Deficit	56,859
	=====

The deficit of 56,859 francs has been covered by a transfer from the Reserve Fund in accordance with Article 5 of the UPOV Financial Regulations.

2. Working Capital Fund

Pursuant to Article 8 of the UPOV Financial Regulations, UPOV has a Working Capital Fund. As shown in the balance sheet as at December 31, 1985 (Annex A.2 hereto), the Working Capital Fund amounts to 333,330 francs. The share of each State, calculated according to the decision taken by the Council at its session in November 1972 (document UPOV/C/VI/6) is as follows:

Belgium	8,333	Netherlands	24,999
Denmark	8,333	New Zealand	8,333
France	41,667	South Africa	8,333
Germany (Fed. Rep. of)	41,667	Spain	8,333
Hungary	8,333	Sweden	8,333
Ireland	8,333	Switzerland	8,333
Israel	8,333	United Kingdom	41,667
Italy	16,666	United States of	41,667
Japan	41,667	America	

3. Basis of Contributions

The amount of the annual contribution of each member State is calculated on the basis of the contribution units applied to it (Article 26 of the Convention (revised text of October 23, 1978)). However, Belgium, Denmark, Sweden and Switzerland have voluntarily increased their annual contributions by half a unit. Consequently, the 1985 contributions were calculated on the basis of the following units (see, in this context, the 1985 budget (documents C/XVIII/4, C/XVIII/4 Add. and C/XVIII/13)):

* In this report, "francs" means Swiss francs and the amounts given have been rounded off to the nearest franc (document C/XII/15, paragraph 8).

5 units for France
5 units for Germany (Federal Republic of)
5 units for Japan
5 units for the United Kingdom
5 units for the United States of America

3 units for the Netherlands

2 units for Italy

1.5 units for Belgium
1.5 units for Denmark
1.5 units for Sweden
1.5 units for Switzerland

1 unit for Ireland
1 unit for New Zealand
1 unit for South Africa
1 unit for Spain

0.5 units for Hungary
0.5 units for Israel

4. Annexes

Annexes A to this document contain the following:

- A.1 - comparison of the 1985 budget and accounts, followed by an explanatory note;
- A.2 - balance sheet as at December 31, 1985;
- A.3 - calculation of contributions;
- A.4 - list of member States.

Annex B contains the auditor's report.

5. The Council is invited to examine and approve the accounts for the 1985 financial year, in accordance with Article 21(f) of the Convention.

[Annexes follow]

ANNEX A.1

Comparison of 1985 Budget and Accounts

	<u>Budget</u>		<u>Accounts</u>	
<u>Income</u>				
Contributions	1,648,000		1,648,000	
Publications	12,000		6,766	
Miscellaneous*	<u>36,000</u>	<u>1,696,000</u>	<u>57,956</u>	<u>1,712,722</u>
		=====		=====
<u>Expenditure</u>				
Personnel (i)	1,067,000		1,072,201	
Missions (ii)	40,000		43,382	
Conferences	50,000		48,445	
Printing	32,000		25,942	
Other Contractual Services	11,000		5,086	
Rental of Premises	45,000		41,274	
Supplies and Materials	3,000		1,241	
Furniture and Equipment (iii)	5,000		6,420	
Other Expenses	28,000		16,172	
Common Expenses** (iv)	<u>493,000</u>	<u>1,774,000</u>	<u>509,418</u>	<u>1,769,581</u>
<u>Results</u>				
Deficit covered by a transfer from the Reserve Fund		<u>(78,000)</u>		<u>(56,859)</u>
		<u>1,696,000</u>		<u>1,712,722</u>
		=====		=====

(i) to (iv): see page 2 of these Annexes A.

* Including UPOV share of WIPO common income of 14,265 francs.

** Breakdown of Common Expenses
(services provided by WIPO)

	<u>Budget</u>		<u>Accounts</u>	
Salaries and Common				
Staff costs	342,000		344,185	
Printing	3,000		3,764	
Other Contractual Services	6,000		9,770	
Maintenance of Premises	47,000		55,658	
Communications	44,000		37,545	
Supplies and Materials;				
Furniture and Equipment	46,000		55,735	
Other Expenses and				
Unforeseen Expenses	<u>5,000</u>	<u>493,000</u>	<u>2,761</u>	<u>509,418</u>
		=====		=====

Notes Concerning Adverse Variations Between
Budget and Accounts

- (i) Personnel: the excess of 5,201 francs is due to the fact that the actual cost of salaries of personnel was higher than budgeted, whereas social charges were in line with the budget.
- (ii) Missions: the excess of 3,382 francs is mainly due to the high cost of two missions to South America (Conference in Buenos Aires and Pan-American Seeds Seminar in Cali).
- (iii) Furniture and Equipment: the excess of 1,420 francs is mainly due to the higher cost than that anticipated in 1983 (brought forward funds) for the purchase of cupboards.
- (iv) Common Expenses: the excess of 16,418 francs is due to the following variations in the apportionment of common expenses in the WIPO accounts: Personnel, 2,185 francs; Printing, 764 francs; Other Contractual Services, 3,770 francs (increased use of computer services and higher costs than anticipated for night security services); Furniture and Equipment, 9,735 francs (new WANG word processing system); General operating costs, 8,658 francs (increased heating costs during the exceptionally cold winter and delay in the installation of a water recycling system). These variations have been partly offset by expenses which were lower than anticipated: Communications, 6,455 francs; Other Expenses, 2,239 francs.

ANNEX A.2

Balance Sheet as at December 31, 1985

<u>ASSETS</u>		<u>LIABILITIES</u>	
Liquid Assets	683,000	Accounts Payable	664,070
Accounts Receivable	441,847	Reserve Fund	
		Balance Carried Forward	
		December 31, 1984	184,306
		Deficit 1985	<u>(56,859)</u> 127,447
		Working Capital Fund	333,330
	<u>1,124,847</u> =====		<u>1,124,847</u> =====

ANNEX A.3

Basis for the Calculation of Contributions

The share of each country in the contributions is determined on the basis of Article 26 of the Convention.

<u>Number of Units</u>	+	<u>Number of Voluntary Units</u>	=	<u>Total</u>	x	<u>Number of States*</u>	=	<u>Total Units</u>
5		-		5		5		25
4		-		4		-		-
3		-		3		1		3
2		-		2		1		2
1		0.50		1.50		4		6
1		-		1		4		4
0.50		-		0.50		2		1
						—		—
						17		41
						==		==

Calculation of Contributions

The amount of the contributions is as approved by the Council (document C/XVIII/13, paragraph 20).

<u>Basis of Contributions</u>	<u>Number of Units</u>	<u>Amount Due per State</u>	<u>Number of States*</u>	<u>Total</u>
(francs)		(francs)		(francs)
	5	200,975	5	1,004,875
	4	-	-	-
	3	120,585	1	120,585
1,648,000	2	80,390	1	80,390
	1.50	60,294	4	241,176
	1	40,195	4	160,780
	0.50	20,097	2	40,194
			—	—
			17	1,648,000
			==	=====

Value of one contribution unit: 40,195 francs

* According to the classification set out in paragraph 3 of this document.

ANNEX A.4

Member States on December 31, 1985

<u>Member State</u>	<u>Date of UPOV Membership</u>	<u>1978 Act date</u>
Belgium	December 5, 1976	-
Denmark	October 6, 1968	November 8, 1981
France	October 3, 1971	March 17, 1983
Germany (Fed. Rep. of)	August 10, 1968	-
Hungary	April 16, 1983	April 16, 1983
Ireland	November 8, 1981	November 8, 1981
Israel	December 12, 1979	May 12, 1984
Italy	July 1, 1977	-
Japan	September 3, 1982	September 3, 1982
Netherlands	August 10, 1968	September 2, 1984
New Zealand	November 8, 1981	November 8, 1981
South Africa	November 6, 1977	November 8, 1981
Spain	May 18, 1980	-
Sweden	December 17, 1971	January 1, 1983
Switzerland	July 10, 1977	November 8, 1981
United Kingdom	August 10, 1968	September 24, 1983
United States of America	November 8, 1981	November 8, 1981

17 member States

[Annex B follows]

Federal Audit Office

June 16, 1986

Dr. Arpad Bogsch
Secretary-General of the
International Union for the
Protection of New Varieties
of Plants (UPOV)
34, Chemin des Colombettes
1211 Geneva 20

Auditing of the Accounts for the 1985 Financial Year

Dear Sir,

In accordance with the provisions in force, Mr. J.-P. Vessaz, audit expert, carried out on May 23 and 30, 1986, according to my instructions, the checking of the accounts for the 1985 financial year of the International Union for the Protection of New Varieties of Plants (UPOV).

Following the verification made by my colleague, I am in a position to issue the annexed audit certificate.

Yours faithfully,

W. Frei
Deputy Director
FEDERAL AUDIT OFFICE
OF THE SWISS CONFEDERATION
(Auditor)

Annex:

Audit Certificate

Federal Audit Service
[Contrôle fédéral des finances]
944.0.1.8
E1/E12

3003 Berne, May 30, 1986

AUDIT CERTIFICATE

I have examined the financial statements of the International Union for the Protection of New Varieties of Plants (UPOV) in Geneva for the financial period ended on December 31, 1985.

My examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as I considered necessary in the circumstances.

The financial statements present fairly the financial position as at the end of the period and the results of its operations for the period then ended.

The accounting principles were applied on a basis consistent with that of the preceding financial period.

Transactions were in accordance with the Financial Regulations and legislative authority.

Signed by

W. Frei
Deputy Director
FEDERAL AUDIT OFFICE
OF THE SWISS CONFEDERATION
(Auditor)

Annexes

1. Accounts and Results of the 1985 Financial Year
2. Balance Sheet as at December 31, 1985

ACCOUNTS AND RESULTS OF THE 1985 FINANCIAL YEAR

ACCOUNTS RECEIVABLE

INCOME

Contributions	1,648,000	
Miscellaneous	<u>64,722</u>	1,712,722

RESULTS

Deficit covered by a transfer from the Reserve Fund		<u>56,859</u>
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		<u>1,769,581</u>
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ACCOUNTS PAYABLE

EXPENDITURE

Personnel	1,072,201	
Missions	43,382	
Conferences	48,445	
Printing	25,942	
Other Contractual Services	5,086	
Rental of Premises	41,274	
Supplies and Materials	1,241	
Furniture and Equipment	6,420	
Other Expenses	16,172	
Common Expenses	<u>509,418</u>	1,769,581

BALANCE SHEET AS AT DECEMBER 31, 1985

ASSETS

LIQUID ASSETS

Swiss Bank Corporation	
- Current Account	176,251
- Savings Account, Working Capital Fund	333,330
- Savings Account, Investment	173,419

ACCOUNTS RECEIVABLE

Sundry Debtors	102,073
FIT/Japan	<u>339,774</u>
	1,124,847
	=====

LIABILITIES

ACCOUNTS PAYABLE

Sundry Creditors	268,854
FIT/Japan	366,332
Reserve for expenses relating to separation from service	28,884

RESERVE FUND

Results	
Balance Carried Forward	
December 31, 1984	184,306
Deficit	<u>(56,859)</u>
	127,447

WORKING CAPITAL FUND

Belgium	8,333
Denmark	8,333
France	41,667
Germany (Federal Republic of)	41,667
Hungary	8,333
Ireland	8,333
Israel	8,333
Italy	16,666
Japan	41,667
Netherlands	24,999
New Zealand	8,333
South Africa	8,333
Spain	8,333
Sweden	8,333
Switzerland	8,333
United Kingdom	41,667
United States of America	<u>41,667</u>
	<u>333,330</u>
	1,124,847
	=====

The Secretary-General:

Arpad Bogsch