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UPOV/C/VI/2
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INTERNATIONALER VERBAND
ZUM SCHUTZ VON
PFLANZENZÜCHTUNGEN

UNION INTERNATIONALE
POUR LA PROTECTION
DES OBTENTIONS VÉGÉTALES

INTERNATIONAL UNION
FOR THE PROTECTION OF
NEW PLANT VARIETIES

COUNCIL

Sixth Session

(Geneva, November 8 and 9, 1972)

1971 FINANCIAL REPORT
BY THE SECRETARY GENERAL TO THE COUNCIL
(Third year)

1. This report should be read in conjunction with document UPOV/C/VI/3, which contains the Auditors' report for the 1971 financial year, and document UPOV/C/VI/4, which contains the Annual Report of the Secretary General. It is being submitted in accordance with Article 23(2) of the UPOV Convention.

2. Results of the Financial Year

Receipts in 1971 exceeded expenditure as follows:

Receipts	351 094.09 Swiss francs
Expenditure	328 012.54 Swiss francs
Surplus of Receipts	<u>23 081.55 Swiss francs</u>

This surplus has been credited to the Reserve Fund in accordance with Article 5(a) of the UPOV Financial Regulations.

3. Receipts

	1971 <u>Swiss francs</u>	1970 <u>Swiss francs</u>
Mandatory Contributions	310 000.--	310 000.--
Interest	10 383.15	6 456.30
Miscellaneous receipts	30 710.94	167.--
	<u>351 094.09</u>	<u>316 623.30</u>

There were no contributions outstanding at the end of the year. Interest rates obtained from the Swiss Bank Corporation during the year were $\frac{1}{2}$ percent on the current account and 5 percent and 4 percent on the fixed-term account.

4. Expenditure

	1971 <u>Swiss francs</u>	1970 <u>Swiss francs</u>
Salaries	156 695.50	75 786.45
Missions	4 005.45	2 379.50
Conferences	16 814.70	9 231.90
Contracts	2 231.25	3 850.55
Printing	152.--	1 892.05
Rent	11 892.--	4 955.--
Equipment	7 789.--	7 053.30
Postage	275.55	35.95
Library	258.30	--
WIPO Services	127 898.79	110 725.--
	<u>328 012.54</u>	<u>215 909.70</u>

5. Working Capital Fund

Pursuant to Article 8 of the UPOV Financial Regulations the share of each member State in the Working Capital Fund has been established and shown in the balance sheet (Table UPOV/1). In addition, the Council decision concerning the amount of the Fund (100 000.-- francs: document UPOV/C/IV/17, paragraphs 37 and 40) was implemented.

6. Basis of Contributions

For the purpose of determining the amount of their annual contributions, the member States of the Union are divided into the following three classes in accordance with Article 26(2) of the Convention:

First class:	5 units
Second class:	3 units
Third class:	1 unit

Each member State contributes in proportion to the number of units of the class to which it belongs. For each budgetary period, the value of the contribution unit is obtained by dividing the total expenditure to be met from the contributions of member States by the total number of units.

Germany (Federal Republic) and the United Kingdom chose to be placed in the first class and Denmark and the Netherlands chose to be placed in the third class.

The calculation of the contributions of member States is shown in Table UPOV/3 of this document.

7. The Council is invited to examine and approve the accounts for the year 1971 in accordance with Article 21(e) of the Convention.

Three tables follow

Income and Expenditure Account for
Financial Year 1971

EXPENDITURE

Salaries	156 695.50	
Missions	4 005.45	
Conferences	16 814.70	
Contracts	2 231.25	
Printing	152.--	
Rent	11 892.--	
Equipment and Supplies	7 789.--	
Postage	275.55	
Library	258.30	
WIPO Services	127 898.79	328 012.54
Surplus of receipts paid into Reserve Fund		<u>23 081.55</u>
		<u>351 094.09</u>

INCOME

Contributions	310 000.--	
Interest	10 383.15	
Miscellaneous receipts	30 710.94	351 094.09
		<u>351 094.09</u>

Balance Sheet as of December 31, 1971

ASSETS

Liquid assets

Swiss Bank Corporation

Current Account		29 611.75
Fixed-Term Account		
- deposit	121 823.50	
- working capital fund	100 000.--	
		<u>221 823.50</u>

Transitional Account

	3 683.15
	<u>255 118.40</u>

LIABILITIES

Creditors		13 263.--
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Reserve Fund

January 1, 1971:	118 773.85	
1971 Increase:	23 081.55	
		<u>141 855.40</u>

Working Capital Fund

Denmark	8 333.--	
Germany (Fed. Rep.)	41 667.--	
Netherlands	8 333.--	
United Kingdom	41 667.--	
		<u>100 000.--</u>
		<u>255 118.40</u>

CONTRIBUTIONS

Class	Units per class	Number of States in each class ¹	Product of previous two figures (total units)
I	5	2	10
II	3	-	-
III	1	2	2
		4	12

CONTRIBUTIONS

(Article 26 of the Paris Convention for the Protection of New Plant Varieties)

Basis (Swiss francs)	Class	Amount due per State (Swiss francs)	Number of States ¹	Total (Swiss francs)
1971 budget	I	129 167 (a)	2	258 334
	II	-	-	-
310 000	III	25 833 (b)	2	51 666
			4	310 000

¹ According to the classification indicated in paragraph 6 of this document

$$(a) \frac{310\,000}{12} \times 5$$

$$(b) \frac{310\,000}{12} \times 1$$

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