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UPOV

C/XVII/3

ORIGINAL: French

DATE: July 20, 1983

## INTERNATIONAL UNION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS

GENEVA

## COUNCIL

Seventeenth Ordinary Session  
Geneva, October 12 to 14, 1983

FINANCES OF THE INTERNATIONAL UNION  
FOR THE PROTECTION OF NEW VARIETIES OF PLANTS  
AS OF DECEMBER 31, 1982

Memorandum by the Secretary-General

## SUMMARY

This document sets out the finances of the Union as at December 31, 1982 (Article 23(2) of the Convention) and reproduces the auditor's report on the 1982 accounts (Article 25 of the Convention).

1. Results of the Financial Year

The results of the financial year are as follows:

	1982 <u>francs*</u>		1981 <u>francs*</u>
Receipts	1,433,047	Expenditure	1,262,919
Expenditure	1,402,106	Receipts	1,256,111
Surplus	<u>30,941</u> =====	Excess of Expenditure	<u>6,808</u> =====

The surplus of 30,941 francs has been credited the Reserve Fund in accordance with Article 5(a) 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 of December 31, 1982, the Working Capital Fund amounts to 324,997 francs. The share of each State, calculated according to the decision taken by the Council during 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
Ireland	8,333	Sweden	8,333
Israel	8,333	Switzerland	8,333
Italy	16,666	United Kingdom	41,667
Japan	41,667	United States of America	41,667

3. Basis of Contributions

The amount of the annual contribution of each member State is calculated on the basis of contribution units which each State has undertaken to pay. However, Belgium, Denmark, Sweden and Switzerland have voluntarily increased their annual contributions by half a unit. Consequently, the 1982 contributions were calculated on the basis of the following units [see, in this context, the 1982 budget (documents C/XV/4, C/XV/14 and XV/16)]:

5 units for France  
5 units for Germany (Federal Republic of)  
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 unit for Israel

Japan's membership of UPOV came into effect on September 3, 1982. This new member State will be paying contributions as from January 1, 1983.

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

4. Annexes

Annexes A to this document contain the following:

- A.1 - comparison of the 1982 budget and accounts, followed by an explanatory note;
- A.2 - balance sheet as of December 31, 1982;
- 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 1982 financial year, in accordance with Article 21(f) of the Convention.

[Annexes follow]

## ANNEX A.1

Comparison of 1982 Budget and Accounts

		<u>Budget</u>		<u>Accounts</u>	
<u>Income</u>					
Contributions		1,390,000		1,390,000	
Bank Interest*		-		13,263	
Publications	(i)	5,000		4,671	
Miscellaneous**		<u>20,000</u>	1,415,000	<u>25,113</u>	1,433,047
			=====		=====
<u>Expenditure</u>					
Personnel	(ii)	807,000		822,795	
Travel		37,000		25,095	
Conferences	(iii)	43,000		46,973	
Printing		74,000		69,803	
Translations		4,000		4,862	
Rental of Premises		32,000		31,936	
Supplies		4,000		4,760	
Furniture and Equipment	(iv)	2,000		15,259	
Other Expenditure		26,000		4,602	
Common Expenditure***		<u>386,000</u>	1,415,000	<u>376,021</u>	1,402,106
			=====		=====

\* Interest paid by the Swiss Bank Corporation during 1982 was 0.25% on the current account and 4% and 4.5% on the fixed-term account.

\*\* Pension fund repayment, 9,284 francs; UPOV share of WIPO common receipts, 15,829 francs(v).

\*\*\* Breakdown of Common Expenditure  
(services provided by WIPO)

		<u>Budget</u>		<u>Accounts</u>	
Salaries and Common Staff costs		267,000		261,732	
Printing		2,000		927	
Other Contractual Services		5,000		3,766	
Maintenance of Premises; Rental of Premises (except UPOV Office)		38,000		34,108	
Telecommunications		35,000		27,864	
Supplies, Furniture and Equipment		35,000		41,821	
Other Expenditure (unforeseen)		<u>4,000</u>	386,000	<u>5,803</u>	376,021(v)
			=====		=====

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

(v): provisional figures because WIPO has had a biennial budget since January 1, 1982, and the current biennial budget covers the years 1982 and 1983. The accounts of WIPO will be closed on December 31, 1983. It is only then that the final apportionment of common expenditure and receipts between WIPO and UPOV for the years 1982 and 1983 will be known. The difference between that final apportionment as at December 31, 1983, and the provisional apportionment as at December 31, 1982, will be taken into the UPOV accounts for the financial year 1983.

Notes Concerning Adverse Variations Between  
Budget and AccountsIncome

- (i) Publications: sales of publications were lower than expected.

Expenditure

- (ii) Personnel: the difference (15,795 francs) is due essentially to the reclassification of posts in the Professional category. The credit necessary for the reclassifications was provided for under "Other Expenditure" (see paragraphs 20(a) and (e) of document C/XV/16).
- (iii) Conferences: the difference (3,973 francs) is due essentially to the expenditure occasioned by the sessions of the Administrative and Legal Committee.
- (iv) Furniture and Equipment: the difference (13,259 francs) is due to the installation of a word processing workstation.

## ANNEX A.2

Balance Sheet as of December 31, 1982

ASSETS		<u>Francs</u>
Liquid Assets		603,506
Accounts Receivable		<u>75,955</u>
		679,461
		=====
LIABILITIES		
Accounts Payable		250,373
Working Capital Fund		324,997
Reserve Fund		
Balance Carried Forward		
December 31, 1981	73,150	
Surplus	<u>30,941</u>	<u>104,091</u>
		679,461
		=====

## 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.

Number of Units	Number of Voluntary Units	Total Units	Number of States*	Product of Previous Two Figures (total units)
5	-	5	4	20
4	-	4	-	-
3	-	3	1	3
2	-	2	1	2
1	0.5	1.5	4	6
1	-	1	4	4
0.5	-	0.5	1	0.5
			<u>15</u>	<u>35.5</u>
			==	====

Calculation of Contributions

The amount of the contributions was fixed by the Council (document C/XV/16, paragraph 21).

Basis of Contributions	Units	Amount Due per State	Number of States*	Total
(francs)		(francs)		(francs)
	5	195,775	4	783,100
	3	117,465	1	117,465
1,390,000	2	78,310	1	78,310
	1.5	58,732	4	234,928
	1	39,155	4	156,620
	0.5	19,577	1	19,577
			<u>15</u>	<u>1,390,000</u>
			==	=====
$\frac{1,390,000 \times 5}{35.5}$		$\frac{1,390,000 \times 3}{35.5}$		$\frac{1,390,000 \times 2}{35.5}$
$\frac{1,390,000 \times 1.5}{35.5}$		$\frac{1,390,000 \times 1}{35.5}$		$\frac{1,390,000 \times 0.5}{35.5}$

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

## ANNEX A.4

Member States on December 31, 1982

<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	-
Germany (Fed. Rep. of)	August 10, 1968	-
Ireland	November 8, 1981	November 8, 1981
Israel	December 12, 1979	-
Italy	July 1, 1977	-
Japan	September 3, 1982	September 3, 1982
Netherlands	August 10, 1968	-
New Zealand	November 8, 1981	November 8, 1981
South Africa	November 6, 1977	November 8, 1981
Spain	May 18, 1980	-
Sweden	December 17, 1971	-
Switzerland	July 10, 1977	November 8, 1981
United Kingdom	August 10, 1968	-
United States of America	November 8, 1981	November 8, 1981

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 16 member States

[Annex B follows]



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ANNEX B

Federal Audit Service  
[Contrôle fédéral des finances] No. 944.0.4.1  
El - st

[3003 Bern, May 26, 1983]

REPORT

on the Auditing of the Accounts of the  
International Union for the Protection of  
New Varieties of Plants  
(UPOV)

for the 1982 Financial Year

## 1. GENERAL

1.1 Mandate

Pursuant to Article 25 of the international Convention of December 2, 1961, as revised in 1978, the Council of the International Union for the Protection of New Varieties of Plants (UPOV) designated Switzerland as its auditor in November 1981, at its fifteenth ordinary session. In accordance with this mandate, we carried out the auditing of the accounts for the 1982 financial year at the headquarters of the Office of the Union in Geneva.

1.2 Information Supplied

Mr. A. Jaccard, Head of the Finance Section of the World Intellectual Property Organization (WIPO), which is responsible for the UPOV accounts, and his staff obligingly supplied us, to our entire satisfaction, with all the information and documents necessary for our work. On completion of that work, we had a talk with Mr. T.A.J. Keefer, Director of the Administrative Division of WIPO, and Mr. M. Lagesse, Head of the Budget and Systems Section and Controller, to whom we imparted our findings and comments.

1.3 Nature and Scope of the Audit

The audit related to entries in the income and expenditure accounts during the 1982 financial year, to the relevant financial statements and to the items in the balance sheet as of December 31, 1982. Our examination was carried out according to generally accepted auditing standards.

1.4 Member States of the Union

The 15 member States of the Union that participated in the financing of its activities during the 1982 financial year, are Belgium, Denmark, France, Germany (Federal Republic of), Ireland, Israel, Italy, the Netherlands, New Zealand, South Africa, Spain, Sweden, Switzerland, the United Kingdom and the United States of America.

## 2. 1982 BUDGET AND RESULTS

2.1 1982 Budget

The budget for the 1982 financial year, adopted by the Council at its fifteenth session, in November 1981, provided for expenditure of 1,415,000 francs and contributions of 1,390,000 from member States.

2.2 Results of the 1982 Financial Year

The results of the 1982 financial year were as follows:

	<u>francs</u>
Receipts	1,433,046.53
Expenditure	1,402,105.68
Surplus	30,940.85
	=====

As shown in the balance sheet as of December 31, 1982, the above surplus was transferred direct to the Reserve Fund in accordance with Article 5(a) of the Financial Regulations of UPOV.

### 3. 1982 ACCOUNTS

#### 3.1 Receipts

Article 6 of the Financial Regulations of UPOV provides that the contributions of member States must be paid during January of the year to which they relate. The dates of receipt of contributions for 1982 show that the said deadline was not observed by all States: while 11 of them paid what they owed during the first quarter, one State paid only in the second half of the year and another did not pay until 1983. At the time of our audit, all the contributions for 1982 had been received.

#### 3.2 Expenditure

The expenditure figures for the 1982 financial year, which are reproduced in Annex 1 to this report, agree with the accounting entries. We verified the accuracy of the entries relating to expenditure by means of random checks. We satisfied ourselves that all the supporting documents for the financial year bore the signatures required by the Financial Regulations. Expenditure included an amount of 376,020.80 francs owed to WIPO for services rendered by that Organization in the course of the 1982 financial year; that amount covered also general expenses relating to the premises used (Article 8 of the Rules of Procedure for Technical and Administrative Cooperation between UPOV and WIPO), and it was calculated according to the figures in the WIPO accounts as of December 31, 1982; those accounts will be closed at the end of 1983, pursuant to the two-year budget for 1982/1983.

As far as variations in relation to the budget are concerned, it should be noted that, although there are differences under a number of items, overall expenses were about 13,000 francs lower than in the budget. Excesses of expenditure relate mainly to payments for services rendered and to the acquisition of word processing equipment.

#### 3.3 Balance Sheet as of December 31, 1982

We verified the balance sheet as of December 31, 1982, as appearing in Annex 2 to this Report, and found it to be in agreement with the figures appearing in the accounts. In addition, the Head of the Finance Section of WIPO, who is responsible for the UPOV accounts, confirmed to us that all financial obligations towards third parties had been entered in the accounts. With regard to the liquid assets, we verified the reconciliation statements as of December 31, 1982, of the two bank accounts, namely the current account and the fixed-term account, both of which are with the Swiss Bank Corporation in Geneva. We also requested and obtained from that bank confirmation of the balances as of December 31, 1982, and an attestation to the effect that the funds deposited with it were fully available and that there were no reservations in favor of third parties.

On December 31, 1982, Japan had already paid its share in the Working Capital Fund, even though it does not owe any contribution until the 1983 financial year.

4. CONCLUSIONS

As a result of our examination, we are able to certify:

- (a) that the financial statements reproduced in the Annexes are in conformity with the UPOV accounts;
- (b) that the entries in the accounts for the 1982 financial year agree with the supporting documents and were carried out in accordance with applicable provisions;
- (c) that the funds deposited at the bank have been certified by that bank;
- (e) that the accounts have been accurately maintained.

Signed by

F. Faessler  
Head of Section  
FEDERAL AUDIT SERVICE

Annexes

- 1. Accounts and Results of 1982 Financial Year
- 2. Balance Sheet as of December 31, 1982.

## ACCOUNTS AND RESULTS OF 1982 FINANCIAL YEAR

## ACCOUNTS RECEIVABLE

## INCOME

Contributions	1,390,000	
Miscellaneous income	<u>43,047</u>	1,433,047
		=====

## ACCOUNTS PAYABLE

## EXPENDITURE

Personnel	822,795	
Missions	15,438	
Third-Party Travel	9,657	
Conferences	46,973	
Printing	69,803	
Translation	4,862	
Rental of Premises	31,936	
Supplies	4,760	
Furniture and Equipment	15,259	
Other Expenditure	4,602	
WIPO Services	<u>376,021</u>	1,402,106

## RESULTS

Surplus transferred to Reserve Fund		<u>30,941</u>
		1,433,047
		=====

## BALANCE SHEET AS OF DECEMBER 31, 1982

## ASSETS

## LIQUID ASSETS

Swiss Bank Corporation		
- Current Account		286,842
- Fixed-Term Account, Working Capital Fund		316,664

## ACCOUNTS RECEIVABLE

Sundry Debtors		75,955
		<u>679,461</u>
		=====

## LIABILITIES

## ACCOUNTS PAYABLE

Sundry Creditors		250,373
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## RESERVE FUND

Balance Carried Forward		
December 31, 1981	73,150	
Surplus	<u>30,941</u>	104,091

## WORKING CAPITAL FUND

Belgium	8,333	
Denmark	8,333	
France	41,667	
Germany (Federal Republic of)	41,667	
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>	324,997
		<u>679,461</u>
		=====

The Secretary General:

Arpad Bogsch

[End of Annex B and of document]

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