

INTERNATIONAL CENTRE FOR THE STUDY OF THE PRESERVATION  
AND THE RESTORATION OF THE CULTURAL PROPERTY

AG3/3

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FINANCIAL STATEMENT  
for the period from 1.1.1963 to 31.12.1964

and

PROJECT OF BUDGET  
for the period from 1.1.1965 to 31.12.1966

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## I. FINANCIAL STATEMENT

### Introduction

The present report is submitted by the Council to the General Assembly in conformity with Art. 6 of its Statutes, which commits to the care of the Assembly the supervision and control of the financial operations of the Centre and the examination and approval of its budget.

The report gives a clear picture of the financial position of the Centre on 31st December 1964, with details of its credits and debits to this date. The accounts of income and expenditure summarize, from the financial view point, the activities of the Centre during the biennial period 1963-64.

It will be recalled that the General Assembly in its session of April 1963, adopted, for the biennial period 1963-64, the project of the minimum budget based on the contributions of the Member Countries, calculated at the rate of 1% of the contributions of these countries to UNESCO in 1957. Meanwhile the General Assembly aware of the consequences of this measure - that the Centre would find itself in deficit as from the end of 1964 if its receipts were not augmented before this date - gave the Council mandate to ask the Government of the Member States to express their opinion on a proposal to fix as a basis for contributions no longer the year 1957 but the current year. This proposal received a majority vote. The new regime has been set up as from 1964, and the 2nd project of the budget, which had been presented to the General Assembly and estimates returns based on the contributions of countries to Unesco for 1964.

### 1. Assets

The assets have meanwhile increased during the financial year beyond expectation. To the increase of contributions of Member States as from 1964 must be added the adhesion of new members, in particular that of France and the Federal Republic of Germany.



In addition the Italian Government has made two provisions in favour of the Centre. The first consists of a special subvention of 998.000 lire (§ 1609) destined to cover the expenses of the General Assembly in 1963. The second is of a different nature and concerns the ordinary receipts of the Centre. It is known that in pursuance of Art. 2 of the Agreement concluded between Italy and Unesco regarding the establishing of the Centre in Rome, the Italian Government pledged its support of a series of expenses entailed by the installation and functioning of the Centre. The authorities of the Ministry of Education have been able, as from 1963-64, to place on the budget of the Italian State a provision ad hoc for an annual sum of 4.000.000 (= § 6451) in favour of the Centre. In pursuance of this disposition the Centre has benefited from a credit of § 5.900,15 for the reimbursement of relative expenses for the second half of 1963 and for the year 1964.

As this last measure, the adhesion of France and Federal Germany and the payment of contributions by these countries, have been realized towards the end of 1964, it has not been possible to estimate the corresponding extension of assets during the last financial period. Consequently on 31st December 1964 the year ends with an exceptionally high credit balance of 28.664,25 §.

A careful banking policy has accumulated 579 § interest for the past financial year.

## 2. Liabilities

On the whole the liabilities present but few notable variations from the report of the corresponding liabilities of the previous financial year. The principal ones are as follows :

International Personnel : any differences result from the variations in the cost of living index and the increase in the salary of the Deputy Director bringing it to 7.000\$ a year as from March 1964, the date of renewal of his contract.

Italian Personnel : the increase in the salaries of the Italian personnel corresponds to that of Italian civil servants in general, and is also due to the promotion of Messrs. Angle and Catena.

Insurance Expenses : the increase is the automatic consequence of the preceding increases, to which is added a back-dated payment to take effect from the date of entry into service, an assurance to guarantee to the personnel an indemnity of liquidation, payable at termination of service to the Centre.

Scientific Works : if the increase is low in comparison with that of the preceding year (5,329,35 \$ instead of 4,659,79 \$) the fact must be taken into consideration that most of the missions abroad to Sudan, Pakistan, India, Albania and Mexico have been subsidized by UNESCO and that among the publications in progress the "Manual on Conservation in Tropical Climates" and the study of N. Stolow on "Controlled environment of works of art in transit" both are subsidized by UNESCO, whilst the forthcoming publication of the work of Mrs Flieder on the "Blanchiment des Papiers" is in particular subsidized by ICOM.

Office Expenses : these have undergone nearly no modification in comparison with those of the preceding financial period; they comprise of, in addition to the normal expenses of an administrative nature, the maintenance of the premises occupied by the Centre.

FINANCIAL POSITION OF CENTRE ON 31.12.1964

( US \$ )

Assets

Furniture and equipment	6.358,20	
Library	7.986,54	
c/c Lit, Banco di Roma	8.334,45	
c/c \$ Banco di Roma	6.563,76	
c/c Lgs Banco di Roma	777,59	
c/c \$ Swiss Bank Corporation	2.547,04	
Credits	<u>14.213,15</u>	
Total :		46.777,73 =====

Liabilities

Debits	3.768,74	
Net patrimony	<u>43.008,99</u>	
Total :		46.777,73 =====



CREDITS ON 31.12.1964

(US \$)

Contributions due from the following Member Countries :

	<u>61-62</u>	<u>63-64</u>
Dominican Republic	120	155
Ceylon	-	32
Ghana	-	152
United Arab Republic	1836	386
Italy	-	2010
Sudan	-	114
x Peru	-	334
Guinea	60	60
x Nigeria	-	686
x Syria	84	179
x Pakistan	-	154
Honduras	-	76
Brazil	-	1862
	<u>2100</u>	<u>6210</u>
	+	= 8.310

Italian Contribution Art. 2

5.900,15

Total : 14.210,15

=====

x Member Countries which have paid the contribution to the end of February 1965.

DEBITS ON 31.12.1964  
(US \$)

Scholarships	56	
Library	202	
Salaries of personnel	794,23	
Office expenses	<u>986,70</u>	
		2.038,93

Publications in progress

Basic Manual	751,14	
Stolow	751,17	
Flieder	<u>227,50</u>	
		<u>1.729,81</u>
	Total :	<u>3.768,74</u> =====



ACCOUNTS OF ITEMS OF INCOME AND  
EXPENDITURE ON 31.12.1964

(US \$)

Income

Contribution from UNESCO	20.000
Member Countries	59.834,68

Special entries

Gulbenkian Foundation	10.000
Reimbursement ICOM	300,50
Reimbursement UNESCO	134,60
Special contribution from Italy	1.609,65
Sale of publications	103,12
Credit interests	579
Change fluctuations	147,77
Contribution from Italy	5.900,15

Publications in progress

Basic Manual (Unesco)	1.000
Stolow (Unesco)	751,17
Flieder (ICOM)	227,50

100.618,84

=====

Expenditure

1. Personnel

1.1 International Personnel	34.704,26
1.2 Italian Personnel	21.881,15
1.3 Insurance expenses	7.385,40

2. Running Expenses

2.1 Office expenses	4.788,36
2.2 Equipment (1555,20)	
2.3 Library (3942,54)	

3. Scientific and Technical Works 5.329,35

4. Expenses for General Assembly 2.022,35

5. Publications in progress

- Basic Manual	1000	
- Stalow	751,17	
- Flieder	<u>227,50</u>	1.978,67

78.089,54

SUMMARY

INCOME 100.618,24

EXPENDITURE 78.089,54

22.528,70

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DETAILS OF NET PATRIMONY  
(US \$)

Furniture	6.358,20	
Library	7.986,54	
Banking accounts	18.222,84	
Surplus of credits	10.441,41	
	Net patrimony	43.008,99
		=====

Liquid assest	18.222,84	
Frozen assets	10.441,41	
	Balance on 31.12.1964 :	28.664,25
		=====

Special contributions from the Italian Government in execution of  
Articles 2 and 3 of the Agreement between Italy and Unesco

(US \$; period 1963-64)

Salary of Italian personnel placed at the disposition of the Centre	24.231
Rent of premises	5.032
Heating and lighting	
Telephone and cleaning	6.544
	<hr/>
Total :	35.807
	=====



## II. Project of Budget

### Introduction

Thanks to the new adhesions and the appreciable increase in contributions for 1965 - the consequence of the augmentation of the contributions to UNESCO - the Centre is able, for the first time since its creation, to assign to its scientific activities a reasonable part of its outlay - about 30% - and in consequence to take a real initiative in a programme of work.

This radical modification in comparison with the situation presented 2 years ago, enables the future to be envisaged with optimism. Nevertheless a realistic examination is necessary.

### Assets

The relatively high figure of receipts (181,560,25 \$) results, from, in addition to the reasons we have indicated, the presence on 31. December 1964 of a particularly important credit balance, the origins of which we have already explained in the introduction of the report on the past financial year (p. 3-4).

On the other hand a sound administration sees that the normal expenses of a financial period are covered by the regular returns for the same period. These receipts, in the present situation, have risen to 147,896 \$ (contributions of Member Countries and UNESCO). But it is known that the prolongation of the contribution of UNESCO cannot be counted on after 1966. Except for new events (important adhesions, subvention of foundations) the regular assets for 1967-68 will be 127,896 \$.

### Liabilities

The provision for expenses for 1965-66 has been based by taking into account these data.

### Personnel

It has been decided, if possible, to engage a personal secretary (m. or f.) for the Director as from May 1965, and a scientific assistant from January 1966.

The Italian personnel will remain unchanged until the end of the financial year.

### Running Expenses

The sum provided for the Library includes the remaining total amount to be spent from the subvention conceded by the Gulbenkian Foundation.

### Scientific Works

The total sum available for these has been estimated at 53.889,25 \$, to be shared among publications, courses for architects wishing to specialize in conservation and other specialists of restoration, missions and research.

The total amount of credits provided has been calculated by taking into account the necessity to avoid the exhausting in the course of the financial year 1965-66 the credit balance of 28.664,25 \$ (see remark in Assets). With the view to carrying forward a sufficient part to the following financial year it has been decided that besides the advance of 10.000 \$ necessary to meet the first payments of the year, to have a reserve fund of 15.000 \$.

BUDGET 1965-1966

(US \$ )

Assets

UNESCO	20,000	
Member Countries on 31.12.1964	127,896	
Gulbenkian Foundation	5,000	
Balance on 31.12.1964	28,664,25	
Special contribution from the Italian Government	<u>37,902</u>	
		219,462,25
		=====

Liabilities

1. Personnel

1.1 Present International Personnel	40.000
1.2 Personal assistant as from May 1965	7.000
1.3 Scientific assistant for 1966	5.000
1.4 Italian personnel with librarian as from May 1965	25.000
1.5 Insurance expenses	5.000

2. Running expenses

2.1 Office expenses	5.000
2.2 Equipment	1.000
2.3 Library	12.471

3. General Assembly 1965 2.200

4. Scientific Works

4.1 Publications	14.250	
4.2 Courses	20.000	
4.3 Missions and Research	<u>19.639,25</u>	
		53.889,25

5. Advance for 1967 10.000

6. Reserve funds 15.000

7. Special contributions from the  
Italian Government

7.1 Salary of Italian Government	25.000	
7.2 Rent of premises	5.032	
7.3 Expenses of main- tenance in pursuance of Art. 2 of the Agree- ment Italy-Unesco	<u>7.870</u>	
		<u>37.902</u>

219.462,25  
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