

WIPO



A/34/7

ORIGINAL: English

DATE: August 4, 1999

WORLD INTELLECTUAL PROPERTY ORGANIZATION
GENEVA

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ASSEMBLIES OF THE MEMBER STATES OF WIPO

Thirty-Fourth Series of Meetings Geneva, September 20 to 29, 1999

ACCOUNTS FOR THE 1996-1997 BIENNIUM;
INTERIM FINANCIAL STATEMENT FOR 1998;
ARREARS IN CONTRIBUTIONS AS OF JULY 1, 1999

Memorandum of the Director General

I. Accounts for the 1996-1997 Biennium

1. Documents WO/PBC/1/5 and WO/PBC/1/5 Corr. presented to the Program and Budget Committee at its April 26 to 28, 1999, session contained the following information.

2. The accounts of the International Bureau for the 1996-1997 biennium are contained in the *Financial Management Report 1996-1997*. Copies of that report were communicated to each member State of WIPO or the Paris Union or the Berne Union on July 31, 1998.

3. The said accounts were audited by the Deputy Director of the Swiss Federal Audit Office, appointed by the Government of Switzerland. The *Report on the Auditing of the Accounts of WIPO for the 1996-1997 Accounting Period* was communicated to each member State of WIPO or the Paris Union or the Berne Union, together with the *Financial Management Report 1996-1997*, on July 31, 1998.

4. The conclusion of the report of the Auditor reads as follows:

“As a result of our work, I am able to issue the audit certificate attached to this report and drawn up in conformity with the Annex to the Financial Regulations of

WIPO entitled 'Terms of Reference Governing Audit' and to confirm that the accounts have been kept with care and that entries have been duly justified."

5. The said audit certificate reads as follows:

"I have examined the financial statements of the World Intellectual Property Organization (WIPO) and of the Unions administered by WIPO, in Geneva, for the financial period ended on December 31, 1997.

"My examination included a general review of the accounting procedures and such tests of 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.

"On all essential matters, transactions were in accordance with the Financial Regulations and the requirements of the deliberative authority.

"I have recorded in a detailed report dated July 28, 1998, those comments that I considered it necessary to make in accordance with my terms of reference."

6. In the said detailed report, the Auditor makes recommendations in paragraphs 12, 32, 36 and 38, as follows. In paragraph 12 regarding follow-up to the preceding Audit Report dated July 12, 1996, as concerns working capital funds, the Auditor states:

"12. The proposal set out in item 35 to repay the working capital fund of the FRT Union, which amounts to 4,800.15 francs at December 31, 1997, is still being considered by the International Bureau.

Recommendation: To carry out the repayment should the ongoing analysis confirm its feasibility."

7. In document WO/GA/23/3 entitled "Policy on Reserve Funds" dated July 24, 1998, it is stated, in paragraph 27, "As to the working capital fund of the FRT Union, the External Auditor recommended in the 1994-1995 Audit Report that the balance of 4,823 francs be repaid to the Austrian Government, and thus dispense with this working capital fund. It appears appropriate to implement the above recommendation of the External Auditor to repay the balance of the working capital fund of the FRT Union and to close that fund accordingly. This measure would be in accordance with the fact that the activities of the FRT Union were discontinued at the end of the 1994-1995 biennium and would recognize that the FRT Union has been frozen." The decision of the General Assembly was, *inter alia*, to refer that and other issues dealt with in document WO/GA/23/3 to the said session of the Program and Budget Committee, for its consideration (document WO/GA/23/7, paragraph 8 (viii) and 13).

8. The Secretariat continues to consider that it would be appropriate to implement the above-mentioned recommendations of the External Auditor, contained in the 1994-1995 and the 1996-1997 Audit Reports, to repay the balance of the working capital fund of the FRT Union to the Austrian Government and to close that fund accordingly.

9. In paragraphs 31 and 32 of the said detailed report, regarding “Cash,” the Auditor states:
- “31. The balances as of December 31, 1997, of various cash accounts were compared with those obtained from statements or from certificates issued by the banks. The Internal Auditor examined the movement of cash funds by sampling during the period. During the financial period, the International Bureau placed the cash available in Swiss francs with the Swiss Confederation for the most part in order to take advantage of interest rates that were favorable compared with the market rates in the headquarters’ country and to ensure a high degree of security. The issue debated several times in the past of an option of placing greater emphasis on returns of the detriment of security remains of current interest in view of the volume of cash presently available.
- “32. Should the Assemblies, or the Governing Bodies, of WIPO require cash management aiming at an increase in returns by entering the money and capital markets, they would have to accept the risk of suffering losses at some time or other and to meet the cost of that type of management which can only be undertaken by highly qualified specialists.
- Recommendation:** Before making any change in the policy of investment of funds, an in-depth assessment of the risks that WIPO is willing to accept and of the cost of management should be carried out by specialists. The investment of a part of the Madrid Union funds in a building could also be reexamined in this context.”
10. In paragraph 36 of the said detailed report, regarding “Inventories”, the Auditor states:
- “36. At December 31, 1997, the concordance between the figures of the inventory of furniture and equipment obtained from the various accounting headings and the total of the official inventory list managed by a new computer system had not yet been able to be established.
- Recommendation:** Since such a concordance is indispensable, I invited the International Bureau to complete the measures intended to resolve this problem fully.”
11. The Secretariat has established a new Section, the “Organization and Material Resources Section” which, *inter alia*, is charged with the survey of the present inventory records to ensure concordance with the information registered in the current data base system, and the introduction of a data management system, using bar code identification, which would ensure such concordance and enable the WIPO management, and particularly the Controller, to have at any time updated information on the inventory.
12. And in paragraph 38 of the said detailed report, the Auditor states:
- “38. As for publications, the International Bureau set up a computerized system at the end of 1996. During their checks, my colleagues noted numerous differences between the stocks according to the computerized system and those determined by physical checks of the inventory. Possibilities for solving this problem and establishing concordance were discussed.
- Recommendation:** Strict management of the stocks of publications is an indispensable condition for checking sales income and for avoiding any waste. I therefore invited the International Bureau to take the necessary additional measures.”
13. The Secretariat will carry out two stock-taking exercises each year. The first one for 1999 was done in March 1999. The upgrading of the computerized stock and inventory

system is part of a study being undertaken later in 1999 of the operations of the Information Products Section.

14. The Program and Budget Committee agreed with the contents of documents WO/PBC/1/5 and WO/PBC/1/5 Corr. (paragraph 62 of document WO/PBC/1/6).

II. Interim Financial Statement for 1998

15. The following table gives the amounts of income and expenditure as of December 31, 1998, in respect of the approved budget for WIPO and the Unions administered by WIPO. It is to be noted that the said amounts are provisional, and have not been audited.

Income	Thousands of Swiss francs
Contributions (according to budget)	21,648
Fees	
PCT Union	147,012
Madrid Union	22,805
Hague Union	4,733
Lisbon Union	<u>49</u>
	174,599
Arbitration and Mediation Center Fees	1
Publications	5,566
Interest*	3,636
Rental of premises	792
UPOV contribution	749
Miscellaneous Income	<u>1,022</u>
Total Income:	<u>208,013</u>
 Expenditure	
Staff expenses	100,719
Official travel and fellowship	
Missions	4,960
Third party travel	6,327
Fellowships	<u>2,038</u>
	13,325
Contractual services	
Conferences	1,728
Consultants	5,911
Printing	3,071
Other contractual services	<u>7,402</u>
	18,112
Operating expenses and other expenses	
Rental and maintenance	14,085
Communications and other general operating expenses	<u>5,439</u>
	19,524
Supplies, furniture and equipment	
Supplies	2,277
Furniture and equipment	<u>3,196</u>
	5,473
Total Expenditure:	<u>157,153</u>
Excess of Income over Expenditure:	<u>50,860</u>

* In addition, the Special Reserve Fund for Additional Premises and Computerization had interest earnings of 7,212 thousand Swiss francs.

16. As noted in document WO/PBC/1/3, paragraph 4, the excess of income over expenditure included some nine millions Swiss francs of unliquidated obligations, which remained to be paid at the end of 1998, plus the 1998 share of the surplus expected for the 1998-1999 biennium.

17. The following table gives the amounts of expenditure by Main Programs as of December 31, 1998, in respect of the approved budget for WIPO and the Unions administered by it. As before, the said amounts are provisional, and have not been audited.

1998 EXPENDITURE BY MAIN PROGRAMS		<u>Thousands of Swiss francs</u>
PART I	POLICY DIRECTION AND MANAGEMENT	
Program 01	Organs of Member States & DG Office	3,264
Program 02	Strategic Planning & Policy Development	4,359
Program 03	Legal & Organization Affairs	3,584
Program 04	Internal Oversight & Productivity	1,546
Program 05	Global Communications & Public Diplomacy	5,498
TOTAL Part I		18,251
PART II	COOPERATION FOR DEVELOPMENT & WIPO WORLDWIDE ACADEMY	
Program 06	Cooperation with Developing Countries	18,901
Program 07	Cooperation with Certain Countries Europe / Asia	1,565
Program 08	Human Resources Development & WIPO Worldwide Academy	5,256
TOTAL Part II		25,722
PART III	PROGRESSIVE DEVELOPMENT OF INTERNATIONAL INTELLECTUAL PROPERTY LAW & STANDING COMMITTEES	
Program 09	Development of Industrial Property Law	3,290
Program 10	Development of Copyright & Related Rights	2,630
Program 11	Global Intellectual Property Issues	1,312
TOTAL Part III		7,232
PART IV	GLOBAL INFORMATION NETWORK & INTELLECTUAL PROPERTY INFORMATION SERVICES	
Program 12	Global Information Network & Intellectual Property Information Services	7,741
TOTAL Part IV		7,741
PART V	GLOBAL PROTECTION SYSTEMS & SERVICES	
Program 13	Patent Cooperation Treaty (PCT) System	42,849
Program 14	Madrid System	10,752
Program 15	Hague System	2,173
TOTAL Part V		55,774
PART VI	GENERAL SUPPORT SERVICES	
Program 16	Human Resources Management	5,390
Program 17	Administrative Support Services	23,815
Program 18	Premises	12,457
Program 19	Miscellaneous	771
TOTAL Part VI		42,433
GRAND TOTAL		157,153

III. Status of the Payment of Contributions as of July 1, 1999

*Arrears in Annual Contributions
(Except for Arrears of the Least Developed Countries,
Placed in a special (Frozen) Account
Concerning the Years Preceding 1990)*

18. The following table shows the arrears in contributions on July 1, 1999, under the unitary contribution system which has been applicable since January 1, 1994, and under the previously applicable contribution systems of the six Contribution-financed Unions (Paris, Berne, IPC, Nice, Locarno, Vienna) and of WIPO (for States members of WIPO not members of any of the Unions), with the exception of arrears in contributions of the least developed countries (LDCs) concerning the years preceding 1990, placed in a special (frozen) account, which are not shown in this table but are shown in the table in paragraph 22, below.

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
ALBANIA	Unitary	95*+96+97+98+99	63 787	0.43
ALGERIA	Unitary	99	6 331	0.04
ANDORRA		NO ARREARS		
ANGOLA	Unitary WIPO	94+95+96+97+98+99 93	12 168 <u>2 225</u>	
			Total 14 393	0.10
ARGENTINA	Unitary	97*+98+99	271 378	1.83
ARMENIA		NO ARREARS		
AUSTRALIA		NO ARREARS		
AUSTRIA		NO ARREARS		
AZERBAIJAN		NO ARREARS		
BAHAMAS		NO ARREARS		
BAHRAIN		NO ARREARS		
BANGLADESH		NO ARREARS		
BARBADOS		NO ARREARS		
BELARUS		NO ARREARS		
BELGIUM		NO ARREARS		

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears	
BENIN		NO ARREARS			
BHUTAN		NO ARREARS			
BOLIVIA	Unitary	95*+96+97+98+99	13 820	0.09	
BOSNIA AND HERZEGOVINA	Unitary	98+99	6 682	0.04	
BOTSWANA		NO ARREARS			
BRAZIL	Unitary	96*+97+98+99	331 157	2.23	
BRUNEI DARUSSALAM		NO ARREARS			
BULGARIA		NO ARREARS			
BURKINA FASO		NO ARREARS			
BURUNDI	Unitary Paris	94+95+96+97+98+99 90+91+92+93	10 395 <u>13 276</u>		
			Total	23 671	0.16
CAMBODIA	Unitary	98*+99	2 714	0.02	
CAMEROON	Unitary Paris Berne	94+95+96+97+98+99 91*+92+93 91+92+93	20 791 39 357 <u>51 102</u>		
			Total	111 250	0.75
CANADA		NO ARREARS			
CAPE VERDE	Unitary	98+99	3 340	0.02	
CENTRAL AFRICAN REPUBLIC	Unitary Paris Berne	94+95+96+97+98+99 90+91+92+93 90+91+92+93	10 395 13 276 <u>7 460</u>		
			Total	31 131	0.21
CHAD	Unitary Paris Berne	94+95+96+97+98+99 90+91+92+93 90+91+92+93	10 395 13 276 <u>7 460</u>		
			Total	31 131	0.21
CHILE	Unitary	99*	12 587	0.08	
CHINA	Unitary	99	379 824	2.56	
COLOMBIA	Unitary	99	12 661	0.09	
CONGO	Unitary	94+95+96+97+98+99	20 791		

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
	Paris	84*+85+86+87+88+89+90+ 91+92+93	195 840	
	Berne	86*+87+88+89+90+91+92+ 93	<u>87 409</u>	
		Total	304 040	2.05
COSTA RICA	Unitary	94+95+96+97+98+99	20 791	
	Berne	90*+91+92+93	<u>29 711</u>	
		Total	50 502	0.34
CÔTE D'IVOIRE	Unitary	94+95+96+97+98+99	24 337	
	Paris	90+91+92+93	78 617	
	Berne	89*+90+91+92+93	<u>121 199</u>	
		Total	224 153	1.51
CROATIA	Unitary	98+99	53 457	0.36
CUBA	Unitary	99	6 331	0.04
CYPRUS		NO ARREARS		
CZECH REPUBLIC		NO ARREARS		
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA		NO ARREARS		
DEMOCRATIC REPUBLIC OF THE CONGO	Unitary	94+95+96+97+98+99	10 395	
	Paris	90+91+92+93	159 959	
	Berne	90+91+92+93	<u>90 326</u>	
		Total	260 680	1.75
DENMARK		NO ARREARS		
DOMINICA		NO ARREARS		
DOMINICAN REPUBLIC	Unitary	94+95+96+97+98+99	24 337	
	Paris	63+64+65+66+67+68+69+ 70+71+72+73+74+75+76+ 77+78+79+80+81+82+83+ 84+85+86+87+88+89+90+ 91+92+93	<u>969 910</u>	
		Total	994 247	6.69
ECUADOR	Unitary	96*+97+98+99	23 148	0.16
EGYPT		NO ARREARS		
EL SALVADOR	Unitary	94+95+96+97+98+99	20 791	

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
	WIPO	82*+83+84+85+86+87+88+ 89+90+91+92+93	<u>83 183</u>	
		Total	103 974	0.70
EQUATORIAL GUINEA	Unitary	98+99	3 340	0.02
ERITREA	Unitary	99	1 582	0.01
ESTONIA		NO ARREARS		
ETHIOPIA	Unitary	99	1 582	0.01
FIJI		NO ARREARS		
FINLAND		NO ARREARS		
FRANCE	Unitary	99*	933 260	6.28
GABON	Unitary	94+95+96+97+98+99	24 337	
	Paris	82*+83+84+85+86+87+88+ 89+90+91+92+93	231 813	
	Berne	82+83+84+85+86+87+88+ 89+90+91+92+93	<u>141 822</u>	
		Total	397 972	2.68
GAMBIA	Unitary	96+97+98+99	6 860	0.05
GEORGIA		NO ARREARS		
GERMANY		NO ARREARS		
GHANA	Unitary	94+95+96+97+98+99	20 791	
	Paris	80*+81+82+83+84+85+86+ 87+88+89+90+91+92+93	252 874	
	Berne	93	<u>3 823</u>	
		Total	277 488	1.87
GREECE	Unitary	99*	54 968	0.37
GRENADA	Unitary	99	3 165	0.02
GUATEMALA		NO ARREARS		
GUINEA	Unitary	94+95+96+97+98+99	10 395	
	Paris	90+91+92+93	13 276	
	Berne	90+91+92+93	<u>7 460</u>	
		Total	31 131	0.21
GUINEA-BISSAU	Unitary	94+95+96+97+98+99	10 395	
	Paris	90+91+92+93	13 276	
	Berne	92+93	<u>3 858</u>	
		Total	27 529	0.19
GUYANA	Unitary	99*	2 693	0.02

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears	
HAITI	Unitary Paris	94+95+96+97+98+99 90+91+92+93	10 395		
			<u>13 276</u>		
			Total	23 671	0.16
HOLY SEE		NO ARREARS			
HONDURAS		NO ARREARS			
HUNGARY		NO ARREARS			
ICELAND		NO ARREARS			
INDIA	Unitary	99	101 286	0.68	
INDONESIA	Unitary	99	50 643	0.34	
IRAN (ISLAMIC REPUBLIC OF)	Unitary	96*+97+98+99	171 987	1.16	
IRAQ	Unitary Paris	94+95+96+97+98+99 84+85+86+87+88+89+90+ 91+92+93	69 806		
			<u>410 582</u>		
			Total	480 388	3.23
IRELAND		NO ARREARS			
ISRAEL	IPC Nice	90*+91+92+93 90+91+92+93	117 940		
			<u>25 994</u>		
			Total	143 934	0.97
ITALY	Unitary	99	759 648	5.11	
JAMAICA	Unitary	99	3 165	0.02	
JAPAN		NO ARREARS			
JORDAN	Unitary	99	3 165	0.02	
KAZAKSTAN		NO ARREARS			
KENYA	Unitary Paris	94+95+96+97+98+99 88*+89+90+91+92+93	20 791		
			<u>252 353</u>		
			Total	273 144	1.84
KUWAIT	Unitary	99	12 661	0.09	
KYRGYZSTAN		NO ARREARS			
LAO PEOPLE'S DEMOCRATIC REPUBLIC		NO ARREARS			
LATVIA		NO ARREARS			
LEBANON	Unitary	94+95+96+97+98+99	20 791		

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
	Paris	85+86+87+88+89+90+91+ 92+93	262 873	
	Berne	85+86+87+88+89+90+91+ 92+93	294 361	
	Nice	84*+85+86+87+88+89+90+ 91+92+93	<u>28 235</u>	
		Total	606 260	4.08
LESOTHO		NO ARREARS		
LIBERIA	Unitary Berne	94+95+96+97+98+99 90+91+92+93	10 395 <u>32 681</u>	
		Total	43 076	0.29
LIBYAN ARAB JAMAHIRIYA	Unitary Paris Berne	94+95+96+97+98+99 87*+88+89+90+91+92+93 87+88+89+90+91+92+93	665 352 524 432 <u>302 937</u>	
		Total	1 492 721	10.04
LIECHTENSTEIN		NO ARREARS		
LITHUANIA		NO ARREARS		
LUXEMBOURG		NO ARREARS		
MADAGASCAR		NO ARREARS		
MALAWI		NO ARREARS		
MALAYSIA		NO ARREARS		
MALI	Unitary Paris Berne	94+95+96+97+98+99 90+91+92+93 90+91+92+93	10 395 13 276 <u>7 460</u>	
		Total	31 131	0.21
MALTA		NO ARREARS		
MAURITANIA	Unitary Paris Berne	94+95+96+97+98+99 90+91+92+93 90+91+92+93	10 395 13 276 <u>7 460</u>	
		Total	31 131	0.21
MAURITIUS		NO ARREARS		
MEXICO	Unitary	99*	243 087	1.64
MONACO		NO ARREARS		
MONGOLIA		NO ARREARS		
MOROCCO		NO ARREARS		

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
MOZAMBIQUE		NO ARREARS		
NAMIBIA		NO ARREARS		
NEPAL		NO ARREARS		
NETHERLANDS	Unitary	99*	421 572	2.84
NEW ZEALAND		NO ARREARS		
NICARAGUA	Unitary	99*	2 372	0.02
NIGER	Unitary Paris Berne	94+95+96+97+98+99 90+91+92+93 90+91+92+93	10 395 13 276 <u>7 460</u>	
		Total	31 131	0.21
NIGERIA	Unitary Paris	94+95+96+97+98+99 91*+92+93	239 128 <u>237 156</u>	
		Total	476 284	3.20
NORWAY		NO ARREARS		
OMAN	Unitary	99	6 331	0.04
PAKISTAN		NO ARREARS		
PANAMA	Unitary	99	3 165	0.02
PAPUA NEW GUINEA		NO ARREARS		
PARAGUAY	Unitary	99	3 165	0.02
PERU	Unitary	97*+98+99	20 044	0.13
PHILIPPINES	Unitary	98*+99	8 367	0.06
POLAND	Unitary	99*	37 986	0.26
PORTUGAL	Unitary	99*	58 603	0.39
QATAR		NO ARREARS		
REPUBLIC OF KOREA	Unitary	99*	180	0.00
REPUBLIC OF MOLDOVA		NO ARREARS		
ROMANIA		NO ARREARS		
RUSSIAN FEDERATION	Unitary	98*+99	709 205	4.77
RWANDA	Unitary	94+95+96+97+98+99	10 395	

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
	Paris	90*+91+92+93	11 518	
	Berne	90+91+92+93	<u>7 460</u>	
			Total	29 373
				0.20
SAINT KITTS AND NEVIS	Unitary	99	3 165	0.02
SAINT LUCIA		NO ARREARS		
SAINT VINCENT AND THE GRENADINES	Unitary	96+97+98+99	13 721	0.09
SAMOA		NO ARREARS		
SAN MARINO		NO ARREARS		
SAO TOME AND PRINCIPE	Unitary	99	1 582	0.01
SAUDI ARABIA		NO ARREARS		
SENEGAL	Unitary	94+95+96+97+98+99	20 791	
	Paris	90+91+92+93	64 819	
	Berne	89*+90+91+92+93	<u>112 793</u>	
			Total	198 403
				1.33
SIERRA LEONE	Unitary	94+95+96+97+98+99	10 395	0.07
SINGAPORE		NO ARREARS		
SLOVAKIA		NO ARREARS		
SLOVENIA		NO ARREARS		
SOMALIA	Unitary	94+95+96+97+98+99	10 395	
	WIPO	90+91+92+93	<u>4 452</u>	
			Total	14 847
				0.10
SOUTH AFRICA		NO ARREARS		
SPAIN	Unitary	99	506 432	3.41
SRI LANKA		NO ARREARS		
SUDAN		NO ARREARS		
SURINAME	Unitary	94+95+96+97+98+99	20 791	
	Paris	88*+89+90+91+92+93	102 302	
	Berne	88+89+90+91+92+93	64 273	
	IPC	88+89+90+91+92+93	52 413	
	Nice	88+89+90+91+92+93	<u>9 632</u>	
			Total	249 411
				1.68

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears	
SWAZILAND	Unitary	99	3 165	0.02	
SWEDEN		NO ARREARS			
SWITZERLAND		NO ARREARS			
SYRIAN ARAB REPUBLIC	Unitary	98+99	13 365	0.09	
TAJKISTAN		NO ARREARS			
THAILAND		NO ARREARS			
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA		NO ARREARS			
TOGO	Unitary Paris Berne	94+95+96+97+98+99 92+93 92+93	10 395 6 899 <u>3 858</u>		
			Total	21 152	0.14
TRINIDAD AND TOBAGO		NO ARREARS			
TUNISIA	Unitary	99*	3 920	0.03	
TURKEY		NO ARREARS			
TURKMENISTAN		NO ARREARS			
UGANDA	Unitary Paris	94+95+96+97+98+99 90+91+92+93	10 395 <u>13 276</u>		
			Total	23 671	0.16
UKRAINE	Unitary	99	12 661	0.09	
UNITED ARAB EMIRATES	Unitary	99	12 661	0.09	
UNITED KINGDOM		NO ARREARS			
UNITED REPUBLIC OF TANZANIA		NO ARREARS			
UNITED STATES OF AMERICA	Unitary	98*+99	1 504 334	10.12	
URUGUAY	Unitary	98+99	13 365	0.09	
UZBEKISTAN		NO ARREARS			

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
VENEZUELA		NO ARREARS		
VIET NAM		NO ARREARS		
YEMEN	Unitary	95*+96+97+98+99	8 597	0.06
YUGOSLAVIA	Unitary	94+95+96+97+98+99	665 352	
	Paris	93*	79 996	
	Berne	91+92+93	135 984	
	Nice	93	6 447	
	Locarno	93	<u>2 247</u>	
			Total	5.99
ZAMBIA	Unitary	99	1 582	0.01
ZIMBABWE		NO ARREARS		
		TOTAL ARREARS:		
		Unitary	8 988 105	
		Paris	4 014 060	
		Berne	1 528 357	
		IPC	170 353	
		Nice	70 308	
		Locarno	2 247	
		WIPO	89 860	
			Total	100.00
			14 863 290	

Observations

19. The total amount of the overdue contributions was, on July 1, 1999, about 14.9 million francs, of which 9.0 million francs concern the unitary contribution system, whereas 5.9 million francs concern the pre-1994 contributions in respect of the Contribution-financed Unions and WIPO. The total amount of arrears corresponds to 76% of the amount of the contributions payable for 1999, namely, 19.5 million francs.

20. Any payment that reaches the International Bureau between July 1 and September 20, 1999, will be reported to the Assemblies when they examine the present document.

21. The list of States with loss of voting right in one or more Assemblies as of September 20, 1999, will be communicated on request.

*Arrears in Annual Contributions
of the Least Developed Countries, Placed in a Special
(Frozen) Account Concerning the Years Preceding 1990*

22. It is recalled that, in accordance with the decision taken by the WIPO Conference and the Assemblies of the Paris and Berne Unions at their 1991 ordinary sessions, the amount of the arrears in contributions of any least developed country (LDC) relating to years preceding 1990 was placed in a special account, the amount of which was frozen as of December 31, 1989 (see documents AB/XXII/20 and AB/XXII/22, paragraph 127). Such arrears in contributions, as of July 1, 1999, concerning the Paris and Berne Unions and concerning WIPO are shown in the following table.

State	Union/ WIPO	Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
BURKINA FASO	Paris	77*+78+79+80+81+82+83+ 84+85+86+87+ 88+89	220 077	
	Berne	77+78+79+80+81+82+83+ 84+85+86+87+88+89	<u>137 566</u>	
	Total		357 643	7.64
BURUNDI	Paris	78+79+80+81+82+83+84+ 85+86+87+88+89	214 738	4.59
CENTRAL AFRICAN REPUBLIC	Paris	76*+77+78+79+80+81+82+ 83+84+85+86+87+88+89	273 509	
	Berne	80*+81+82+83+84+85+86+ 87+88+89	<u>114 858</u>	
	Total		388 367	8.29
CHAD	Paris	71+72+73+74+75+76+77+ 78+79+80+81+82+83+84+ 85+86+87+88+89	250 957	
	Berne	72+73+74+75+76+77+78+ 79+80+81+82+83+84+85+ 86+87+88+89	<u>156 387</u>	
	Total		407 344	8.70
DEMOCRATIC REPUBLIC OF THE CONGO	Paris	81*+82+83+84+85+86+87+ 88+89	500 200	
	Berne	81*+82+83+84+85+86+87+ 88+89	<u>301 015</u>	
	Total		801 215	17.11
GAMBIA	WIPO	83+84+85+86+87+88+89	55 250	1.18
GUINEA	Paris	83+84+85+86+87+88+89	148 779	
	Berne	83*+84+85+86+87+88+89	<u>81 293</u>	

State	Union/ WIPO	Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears	
			Total	230 072	4.91
GUINEA-BISSAU	Paris	89	23 213	0.50	
HAITI	Paris	79*+80+81+82+83+84+85+ 86+87+88+89	347 037	7.41	
MADAGASCAR	Paris	89*	813		
	Berne	89	<u>41 450</u>		
			Total	42 263	0.90
MALI	Paris	84+85+86+87+88+89	132 377		
	Berne	73*+74+75+76+77+78+79+ 80+81+82+83+84+85+86+ 87+88+89	<u>193 547</u>		
			Total	325 924	6.96
MAURITANIA	Paris	77*+78+79+80+81+82+83+ 84+85+86+87+88+89	219 120		
	Berne	74+75+76+77+78+79+80+ 81+82+83+84+85+86+87+ 88+89	<u>150 618</u>		
			Total	369 738	7.90
NIGER	Paris	81+82+83+84+85+86+87+ 88+89	179 097		
	Berne	80*+81+82+83+84+85+86+ 87+88+89	<u>110 069</u>		
			Total	289 166	6.18
RWANDA	Paris	89	23 213		
	Berne	89	<u>13 816</u>		
			Total	37 029	0.79
SIERRA LEONE	WIPO	87*+88+89	20 445	0.44	
SOMALIA	WIPO	83+84+85+86+87+88+89	55 250	1.18	
TOGO	Paris	84+85+86+87+88+89	132 377		
	Berne	83*+84+85+86+87+88+89	<u>87 785</u>		
			Total	220 162	4.70
UGANDA	Paris	73*+74+75+76+77+78+79+ 80+81+82+83+84+85+86+ 87+88+89	245 171	5.24	
UNITED REPUBLIC OF TANZANIA	Paris	81*+82+83+84+85+86+87+ 88+89	233 380	4.98	
YEMEN	WIPO	87*+88+89	19 142	0.41	

State	Union/ WIPO	Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
		TOTALS:		
		Paris	3 144 058	
		Berne	1 388 404	
		WIPO	150 087	
		Total	4 682 549	100.00

Amounts due towards the Working Capital Funds

23. The following table shows the amounts due, on July 1, 1999, in the payments by States towards the working capital funds that have been constituted, namely, those of two Contribution-financed Unions (Paris and Berne) and one Fee-financed Union (PCT). Any payment that reaches the International Bureau between July 1, 1999 and September 20, 1999, will be reported to the Assemblies when they examine the present document.

State	Union	Amount due (Swiss francs)
BURUNDI	Paris	7 508
CENTRAL AFRICAN REPUBLIC	Paris	943
CHAD	Paris	6 377
	Berne	<u>1 980</u>
	Total	8 357
CONGO	Paris	3 158
DEMOCRATIC REPUBLIC OF THE CONGO	Paris	14 057
	Berne	<u>1 727</u>
	Total	15 784
DOMINICAN REPUBLIC	Paris	19 142
GUINEA	Paris	7 508
	Berne	<u>2 915</u>
	Total	10 423
IRAQ	Paris	12 362
LEBANON	Paris	246
MALI	Paris	2 849
MAURITANIA	Paris	5 813

State	Union	Amount due (Swiss francs)
	Berne	1 980
	PCT	<u>50</u>
	Total	7 843
NIGER	Paris	4 121
	Berne	<u>104</u>
	Total	4 225
UGANDA	Paris	317
TOTALS:		
	Paris	84 401
	Berne	8 706
	PCT	<u>50</u>
	Total	93 157

DECISIONS INVITED

24. The Assemblies of the Member States of WIPO are invited to approve the accounts for the 1996-1997 biennium and to approve the repayment of the Working Capital Fund of the FRT Union (paragraphs 1 to 14, above), to note the interim financial statement for 1998 (paragraphs 15 to 17, above), and to note the status of the payment of contributions as of July 1, 1999 (paragraphs 18 to 23, above).

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