

# WIPO



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## ASSEMBLIES OF THE MEMBER STATES OF WIPO

### Thirty-sixth Series of Meetings Geneva, September 24 to October 3, 2001

ACCOUNTS FOR THE 1998-1999 BIENNIUM;  
INTERIM FINANCIAL STATEMENT FOR 2000;  
ARREARS IN CONTRIBUTIONS AS OF JULY 1, 2001

#### *Memorandum of the Director General*

#### I. Accounts for the 1998-1999 Biennium

1. Document WO/PBC/3/4 presented to the Program and Budget Committee at its April 25 to 27, 2001, session contained the information given in paragraphs 2 to 13, below. The report of the discussion at that session on the accounts for the 1998-1999 biennium is given in paragraph 14, below.

2. The accounts of the International Bureau for the 1998-1999 biennium are contained in the *Financial Management Report 1998-1999*. Copies of that report were communicated to each member State of WIPO or the Paris Union or the Berne Union on July 31, 2000.

3. The said accounts were audited by the Director of the Swiss Federal Audit Office, appointed by the Government of Switzerland. The *Report on the Auditing of the Accounts of the World Intellectual Property Organization (WIPO) for the 1998-1999 Accounting Period* was communicated to each Member State of WIPO or the Paris Union or the Berne Union, together with the *Financial Management Report 1998-1999*, on July 31, 2000.

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 opinion annexed to this report and drawn up in conformity with paragraph 5 of the Terms of Reference Governing Audit (annexed to the WIPO Financial Regulations).”

5. The said audit certificate reads as follows:

“I have examined the financial statements constituted by Tables 2, 3, 5, 7, 15, 29, 30, 31 and 32 of the English version of the Financial Management Report of the World Intellectual Property Organization (WIPO) for the financial period ending on December 31, 1999. The establishment of those financial statements is the responsibility of the Director General. My role consists of expressing an opinion on them in the light of the audit undertaken by me.

“I conducted my audit in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency. Those standards require me to plan and carry out the audit in such a way as to gain reasonable assurance that the financial statements are free of serious errors. An audit consists notably of examining, by sampling and to the extent considered necessary by the External Auditor in the circumstances, the supporting documents provided to back up the amounts and the data appearing in the financial statements. I consider that the audit that I undertook provides a reasonable basis for the opinion that I present here.

“In my opinion, the financial statements give a satisfactory account, on all essential points, of the financial position on December 31, 1999, and of the results of operations and movements of funds for the financial period ending on that date, in accordance with the specified accounting policies of WIPO which are set forth in the Notes on the 1998-1999 Financial Management Report, and which have been applied in a manner consistent with the previous accounting period.

“In addition, it is my opinion that the WIPO operations that I checked by sampling in the course of my audit were on all essential points consistent with the Financial Regulations and the authority given by the deliberative bodies of the Organization.

“Pursuant to paragraph 6 of the Terms of Reference Governing Audit annexed to the WIPO Financial Regulations, I have also drawn up a detailed report on my auditing of the financial statements of WIPO, which is dated July 18, 2000.”

6. In the said detailed report, the Auditor makes recommendations in paragraphs 21, 28, 31 and 34, as follows. In paragraph 21, regarding “Commitments not Appearing in the Balance Sheet”, the Auditor states:

“21. It was reported to me that the Administration of the United States of America had not yet effected the reimbursement to WIPO of direct taxes amounting to 1,308,387.05 francs relating to the years from 1995 to 1998, entered on the assets side of the balance sheet under Sundry Debtors. The Administration of the United States of America contests the reimbursement to WIPO, which had made the advance, of the direct taxes of the retired Director General for the part of his emoluments concerning UPOV. This point in dispute, which was already mentioned in the report on the auditing of the accounts for the 1996-1997 accounting period, is still under discussion.

**Recommendation No. 1:** I invite the Director General of WIPO to continue the negotiations in order to reach a rapid solution to this dispute.”

7. The Secretariat has continued discussions with the Permanent Mission of the United States of America, and can report that the point in dispute referred to by the Auditor, namely the question of the reimbursement to WIPO of the direct taxes of the retired Director General for the part of his emoluments concerning UPOV, has now been resolved. A related issue is still under discussion.

8. In paragraph 28 of the said detailed report, regarding “Contributions Outstanding”, the Auditor states:

“28. The total of contributions outstanding as of December 31, 1999, amounts to over 14 million francs compared with 16 million francs at the end of the previous biennium. Most of the unpaid contributions date back several years; Table 11 on pages 48 to 57 of the 1998-1999 Financial Management Report gives the details of the situation. As in other international organizations, the problems resulting from unpaid contributions remain a matter of concern. In principle, the Reserve Funds of the Contribution-financed Unions would be sufficient to cover the contributions in arrears. There is however no legal basis for this.

**Recommendation No. 2:** To respect the principle of prudence, I am of the opinion that a provision should be made for covering all or part of the unpaid contributions, by means of a withdrawal from the Reserve Fund. It would, moreover, be wise for WIPO to establish a rule on this subject, which would define, among other things, the desirable proportion of cover and the adaptation of the provision according to fluctuations of arrears of contributions.”

9. In document WO/PBC/2/2 entitled “Adjustment to Budget Process, Policy on Reserve and Working Capital Funds, Policy on Budget Surplus” dated August 9, 2000, the Director General (in paragraph 32) made the proposal, in accordance with that recommendation, to establish a provision of 10,390,000 Swiss francs to cover arrears accumulated prior to 1994. Following consideration by the Program and Budget Committee at its September 20 to 22, 2000, session, and discussion at the September 25 to October 3, 2000, sessions of the Assemblies of the Member States of WIPO, the General Assembly and the Assemblies of the Unions concerned decided to increase the level of the reserve for the contribution-financed Unions to 50 per cent of the estimated biennial expenditure, instead of establishing a provision to cover arrears, and decided to defer consideration of the establishment of the proposed provision (reference paragraph 151(b)(v) of document A/35/15).

10. In paragraphs 30 and 31 of the said detailed report, regarding “Inventories”, the Auditor states:

“30. A new computerized stock control system was established during the 1998-1999 biennium. A physical check on the inventory was undertaken at the end of 1999, and a new numbering system was introduced. However, the resulting totals continue to be very different.

“31. On the one hand it was noted that the physical inventory (about 22.6 million francs) was incomplete and had been grossly underestimated. On the other hand, the

accounting inventory (about 40.8 million francs) did not take account of the sale or disposal of certain items, for which there was no record of removal from the inventory.

**Recommendation No 3:** As already mentioned in the report on the 1996-1997 biennium, it is important to reconcile the two inventory lists, the accounting list and the physical list. I again invite the International Bureau to continue in its efforts to resolve this problem.”

11. The Secretariat has developed an elaborate computerized system able to analyze in detail the different elements of the physical inventory, and has reconciled it with the accounting inventory. The result of this effort has been extremely positive. As of December 31, 2000, the physical inventory amounted to 40.2 million Swiss francs while the accounting inventory amounted to 41.3 million Swiss francs, that is, a difference of less than three per cent. During 2001, new procedures are being put in place in an endeavor to eliminate this difference. The Auditor has been kept informed of this impressive progress.

12. In paragraphs 33 and 34 of the said detailed report, regarding “Funds in Trust (FIT)”, the Auditor states:

“33. WIPO manages national projects or FIT projects financed by providers of funds. The funds received are deposited individually by project in bank accounts (10 million francs at the end of 1999) which form part of the WIPO accounting system. Funds still unused at the end of 1999 appear on the liabilities side of the balance sheet under Sundry Creditors (8.6 million francs).

“34. In the course of the accounting period, the WIPO treasury makes payment advances for FIT projects. A settlement is made every three months, at which time amounts payable to WIPO are withdrawn from the various FIT bank accounts. Consequently, the settlement for the fourth quarter of 1999 (1.6 million francs) had not yet been made on December 31, 1999. The details of each FIT project are given by country on pages 71 to 81 of the 1998-1999 Financial Management Report.

**Recommendation No. 4:** A clear distinction between the assets and the liabilities concerning the FITs should be presented in the Financial Management Report, and if possible introduced in the accounts.”

13. The Secretariat will clearly distinguish the assets and liabilities concerning the funds in trust projects in the next Financial Management Report. Under the current computerized system, developed in 1985, the introduction of this change in the accounts would be very difficult, but it will be introduced as part of the development of the new budget and finance system (Administration Information Management System (AIMS) project).

14. During the third session of the WIPO Program and Budget Committee, which was held from April 25 to 27, 2001, it was noted by the Chairman that the accounts for the 1998-1999 biennium could be approved without reservation. The following comments were made in the discussion (paragraphs 88 to 95 of document WO/PBC/3/5):

“88. Concerning item 6 of the agenda (document WO/PBC/3/4 “Accounts for the 1998-1999 biennium”), the Chairman welcomed the External Auditor, Mr. Kurt Grüter, who is the Auditor General of the Swiss Confederation, and his colleague Mr. Denys Neier, who is responsible for the WIPO mandate. The Chairman added that there had

been informal consultations this week on the subject of the accounts for the 1998-1999 biennium.

“89. The External Auditor, in introducing the recommendations contained in the Audit Report, stated that he had been able to give a favorable opinion, which says that one can without reserve approve the accounts. According to their audit, the accounts are well managed, very well kept, and collaboration with the Secretariat has been very good; the External Auditor thanked the Director General and the Secretariat for their collaboration. As regards the four recommendations contained in the report, which were made to improve management and create extra value for the Member States, they have for the most part been implemented. With regard to the change from the former “Audit Certificate” to an “Audit Opinion,” the External Auditor pointed out that this was purely a change of form and had no influence on the contents or the seriousness of the audit; there has been no change at all in the policy of his audit service. This change of form followed the standards of the international organizations, which follow the standards set by professional organizations and the United Nations.

“90. The Delegation of the United States of America restated its earlier position opposing the withdrawal of funds from Contribution-based Unions to establish a reserve to cover all or part of the unpaid Member State contributions. The establishment of such a provision is not merited and would not usefully address the issue of unpaid contributions. In fact, it would seem to provide a disincentive for paying the obligations of membership. The Delegation noted with appreciation the Secretariat’s efforts to reconcile the inventory lists and encouraged the Secretariat to continue these efforts to provide accountability for inventories.

“91. The Delegation of France thanked the External Auditor for his presentation, and observed that the Financial Management Report 1998-1999 contained certain tables which were extremely interesting and could perhaps be used in the future. The Delegation referred in particular to Table 3 (which compares budgeted and actual income, and indicates that income was under-estimated when making budgetary estimates), Table 7 (which compares budgeted and actual expenditure), the very important Table 15 (which shows the financial reserves, and the use made of them, and which the Delegation would have liked to have had updated to December 31, 2000), and Table 28 (which compares the income and expenditure of the 1996-1997 biennium with those of the 1998-1999 biennium). With regard to Table 28, the Delegation noted that between the two biennia, income had increased by six per cent while expenditure had increased by more than 33 per cent. And looking at the development of expenditure from 1996-1997 to 1998-1999, staff costs had increased by about 26 per cent, expenditure on missions by 75 per cent, expenditure on lecturers by 75 per cent, costs for consultants and experts by 132 per cent, and other contractual services increased by 47.6 per cent. This gave some food for thought for the future, realizing that staff costs have kept up with the development of the budget for 2000-2001, so one should keep an eye on this area. If a large number of staff are recruited, the Delegation considered that the costs for experts and consultants should be reduce sharply. Noting its interest in these tables, the Delegation suggested that the Secretariat could provide tables like Tables 3, 7 and 15 with the interim results, for the next budget meeting, so that delegates would have a mid-term picture and be able to draw on the experience of the past. This was important for forecasting income, as for several biennia income has been under-estimated, and also for forecasting expenditure, including expenditure on major

information technology projects or buildings projects, which are major, long-term investment projects.

“92. The Secretariat observed that a comparison of expenditures between the 1996-1997 and 1998-1999 biennia clearly shows that the Organization was growing a great deal, as it has continued to do and, since one would expect some variations, certain expenditures have gone up more than others. In terms of the suggestion that it would be useful to have a series of tables like those listed by the Delegation of France, giving mid-biennium figures, the Secretariat said that it would be possible to provide figures, as for the interim financial statement for 2000 that had been provided, but noted that a comparison with budget could only be made with the budget for the whole biennium, as there was no budget for the first year of a biennium.

“93. The Delegation of France added that its concern was to ensure that one takes account of past experience, in terms of forecasts of both income and expenditures. Observing that the Secretariat had in several past biennia under-forecast income, the Delegation suggested that it might be useful for the Secretariat to review its approach towards forecasting of income, perhaps in consultation with the auditors. Referring to expenditure on staff, the Delegation noted that it increased by some 20 per cent between 1996-1997 and 1998-1999, and then 26 per cent again between the last biennium and the present biennium; for 2002-2003, there is another 14 per cent increase. The overall increase between 1996-1997 and 2002-2003 is approximately 85 per cent, which gives food for thought, particularly as staff expenses form an important part of WIPO's overall budget. There should, therefore, be some caution exercised regarding this budget item. The Delegation added that it was so that the Secretariat would be able to work in total transparency and cooperation with the Member States that the Delegation wanted interim, mid-biennium figures for the important matters of income, expenditure and reserves.

“94. The External Auditor stated, with reference to the statement of the Delegation of the United States of America regarding a provision to cover unpaid contributions, that his recommendation was formulated in light of the principle of prudence. The intention is not to say that one could do away with these contributions, but simply to make a provision, following this principle. The External Auditor emphasized that, during the course of their work each year, a very critical eye was kept on this area and the auditors would point out to the Director General if there were to be any impression that contributions are not being managed efficiently. With respect to the comments made by the Delegation of France, he stated that the task of the External Auditor is set out in the terms of reference governing audit in WIPO's Financial Regulations. Their work is thus limited to checking the accuracy of the accounts in the implementation of the budget. The auditors also conduct tests and analyses to see whether the actual expenditures correspond to the decisions of the Assemblies, and any over-expenditures are noted in the Audit Report. The establishment of the budget and approval of the budget are within the competence of the Director General and the Assemblies.

“95. The Chairman thanked the External Auditor for coming to the meeting and for the explanations he provided, and for the very favorable report and opinion that he had produced, which stated that the accounts had been very properly maintained and that one could approve them without any reservation whatsoever. Comments having been made by Committee members on the audited accounts for the biennium 1998-1999, and

answers given to those comments, the Chairman considered that this item of the agenda was concluded.”

## II. Interim Financial Statement for 2000

15. The following table gives the actual amounts of income and expenditure as of December 31, 2000, as given to the Program and Budget Committee, 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.

<b>Income</b>	<b><u>Actual for 2000</u></b> Thousands of Swiss francs
Contributions (according to budget)	17,527
Fee Income of PCT, Madrid, Hague & Lisbon Systems	
PCT System	189,556
Madrid System	25,141
Hague System	5,147
Lisbon System	<u>1</u>
	219,845
Fee Income of Arbitration & Mediation Center	1,076
Publications Income	4,607
Interest Income	13,536
Rental Income	1,095
UPOV Contribution	825
Other Income	<u>2,112</u>
<b>Total Income:</b>	<b>260,623</b>
<b>Expenditure</b>	
Staff Expenses	129,465
Official Travel and Fellowships	
Staff Missions	6,873
Participation of Govt Officials & Lecturers	14,253
Fellowships	2,757
Contractual Services	
Conference Services	3,162
Consultants and Experts	5,867
Publishing	2,835
Other Contractual Services	13,085
Operating and Other Expenses	
Premises and Maintenance	28,030
Communications and Other Expenses	8,444
Equipment and Supplies	
Furniture and Equipment	3,542
Supplies and Materials	<u>4,051</u>
<b>Total Expenditure:</b>	<b>222,364</b>
<b>Excess of Income over Expenditure:</b>	<b>38,259</b>

16. The following table gives the actual amounts of expenditure by Main Programs as of December 31, 2000, as given to the Program and Budget Committee, in respect of the approved budget for WIPO and the Unions administered by WIPO. As before, the said amounts are provisional, and have not been audited.

<b>EXPENDITURE BY MAIN PROGRAM</b>		<b>Actual for 2000</b> Thousands of Swiss francs
<b>PART I</b>	<b>POLICY DIRECTION AND MANAGEMENT</b>	
Program 01	Organs of Member States & the Director General	6,791
Program 02	Strategic Planning and Policy Development	6,216
Program 03	Legal & Organization Affairs	5,480
Program 04	Budgeting, Financial Control & Audit	1,471
Program 05	Global Communications & Public Diplomacy	6,303
<b>TOTAL Part I</b>		<b>26,261</b>
<b>PART II</b>	<b>COOPERATION FOR DEVELOPMENT &amp; WIPO WORLDWIDE ACADEMY</b>	
Program 06	Cooperation with Developing Countries	28,748
Program 07	Cooperation with Certain Countries in Europe & Asia	2,820
Program 08	Worldwide Academy & Human Resources Development	6,823
<b>TOTAL Part II</b>		<b>38,391</b>
<b>PART III</b>	<b>PROGRESSIVE DEVELOPMENT OF INTERNATIONAL INTELLECTUAL PROPERTY LAW &amp; STANDING COMMITTEES</b>	
Program 09	Development of Industrial Property Law	5,482
Program 10	Development of Copyright & Related Rights	2,703
Program 11	Global Intellectual Property Issues	1,747
<b>TOTAL Part III</b>		<b>9,932</b>
<b>PART IV</b>	<b>GLOBAL INFORMATION NETWORK &amp; INTELLECTUAL PROPERTY INFORMATION SERVICES</b>	
Program 12	Information Technology & IP Information Services	13,388
<b>TOTAL Part IV</b>		<b>13,388</b>
<b>PART V</b>	<b>GLOBAL PROTECTION SYSTEMS &amp; SERVICES</b>	
Program 13	Patent Cooperation Treaty (PCT) System	54,124
Program 14	Madrid, Hague & Lisbon Systems	14,395
<b>TOTAL Part V</b>		<b>68,519</b>
<b>PART VI</b>	<b>GENERAL SUPPORT SERVICES</b>	
Program 15	Human Resources Management	7,674
Program 16	Administrative Support Services	25,303
Program 17	Premises	26,971
Program 18	Procurement, Contracts & Travel Services	5,126
Program 19	Miscellaneous	799
<b>TOTAL Part VI</b>		<b>65,873</b>
<b>GRAND TOTAL</b>		<b>222,364</b>



17. In order to provide a comparison between the amounts of income and expenditure as of December 31, 2000, and the budget for the 2000-2001 biennium, and noting that the Program and Budget Committee requested that a revised budget document for 2002-2003 be presented, integrating information technology and premises projects that had previously been off-budget, it is considered that the said comparison would most appropriately be made by comparing actual income and expenditure as of December 31, 2000, with the revised budget for the 2000-2001 biennium (as contained in document WO/PBC/4/2). For that purpose, and to compare like with like: the expenditures by objects of expenditure contained in the table in paragraph 18, below, and the figures for Main Programs 12 and 17 contained in the table in paragraph 19, below, include the expenditures for the information technology and premises projects that had previously been off-budget as they were financed from the Special Reserve Fund for Additional Premises and Computerization. Those expenditures consisted of the following:

	<u>Thousands of Swiss francs</u>
<u>Main Program 12</u>	
Information Technology and Intellectual Property Information Services (except PCT)	7,239
Development of the PCT system	<u>3,634</u>
	<b>10,873</b>
 <u>Main Program 17</u>	
WIPO Mezzanine Conversion	323
Construction of the New Building	1,115
Renovation of the WMO Building	<u>7,380</u>
	<b>8,818</b>
<b>Total:</b>	<b>19,691</b>

18. The following table gives the amounts of income and expenditure as of December 31, 2000, in respect of the revised budget for WIPO and the Unions administered by WIPO, and shows the actual amounts for the year 2000 as a percentage of the revised budget amounts for the 2000-2001 biennium. As before, the said amounts are provisional, and have not been audited.

<b>Income</b>	<b><u>Actual for 2000</u></b> Thousands of Swiss francs	<b><u>Revised Budget for 2000-2001</u></b> Thousands of Swiss francs	<b><u>Percentage</u></b>
Contributions (according to budget)	17,527	35,053	50.0%
Fee Income			
PCT System	189,556	378,808	50.0%
Madrid System	25,141	51,307	49.0%
Hague System	5,147	10,467	49.2%
Lisbon System	1	0	
Arbitration & Mediation Center	<u>1,076</u>	<u>3,286</u>	32.7%
	220,921	443,868	49.8%
Publications Income	4,607	11,038	41.7%
Interest Income	13,536	28,700	47.2%
Rental Income	1,095	1,635	67.0%
UPOV Contribution	825	1,600	51.6%
Other Income	<u>2,112</u>	<u>4,151</u>	<u>50.9%</u>
<b>Revised Income:</b>	<b>260,623</b>	<b>526,045</b>	<b>49.5%</b>
Transfer from fund balance:	<u>0</u>	<u>39,813</u>	
<b>Total Resources:</b>	<b>260,623</b>	<b>565,858</b>	<b>46.1%</b>
<b>Expenditure</b>			
Staff Expenses	129,911	274,794	47.3%
Official Travel and Fellowships			
Staff Missions	7,309	12,214	59.8%
Participation of Govt Officials & Lecturers	14,423	19,765	73.0%
Fellowships	2,770	7,328	37.8%
Contractual Services			
Conference Services	3,372	6,392	52.7%
Consultants and Experts	8,127	26,425	30.7%
Publishing	2,875	8,765	32.8%
Other Contractual Services	18,386	50,423	36.5%
Operating and Other Expenses			
Premises and Maintenance	36,280	105,957	34.2%
Communications and Other Expenses	8,614	17,464	49.3%
Equipment and Supplies			
Furniture and Equipment	4,859	24,688	19.7%
Supplies and Materials	5,129	7,504	68.3%
Unallocated	<u>0</u>	<u>4,099</u>	<u>0%</u>
<b>Revised Expenditure:</b>	<b>242,055</b>	<b>565,858</b>	<b>42.8%</b>
<b>Excess of Income over Expenditure:</b>	<b>18,568</b>		

19. The following table gives the amounts of expenditure by Main Programs as of December 31, 2000, in respect of the revised budget for WIPO and the Unions administered by WIPO, and shows the actual amounts for the year 2000 as a percentage of the revised budget amounts for the 2000-2001 biennium. As before, the said amounts are provisional, and have not been audited.

<b>EXPENDITURE BY MAIN PROGRAM</b>		<b>Actual for 2000</b> Thousands of Swiss francs	<b>Revised Budget</b> <b>for 2000-2001</b> Thousands of Swiss francs	<b>Percentage</b>
<b>PART I</b>	<b>POLICY DIRECTION AND MANAGEMENT</b>			
Program 01	Organs of Member States & the Director General	6,791	8,388	81.0%
Program 02	Strategic Planning and Policy Development	6,216	11,583	53.7%
Program 03	Legal & Organization Affairs	5,480	11,109	49.3%
Program 04	Budgeting, Financial Control & Audit	1,471	4,443	33.1%
Program 05	Global Communications & Public Diplomacy	6,303	12,551	50.2%
<b>TOTAL Part I</b>		<b>26,261</b>	<b>48,074</b>	<b>54.6%</b>
<b>PART II</b>	<b>COOPERATION FOR DEVELOPMENT &amp; WIPO WORLDWIDE ACADEMY</b>			
Program 06	Cooperation with Developing Countries	28,748	47,039	61.1%
Program 07	Cooperation with Certain Countries in Europe & Asia	2,820	4,515	62.5%
Program 08	Worldwide Academy & Human Resources Development	6,823	13,263	51.4%
<b>TOTAL Part II</b>		<b>38,391</b>	<b>64,817</b>	<b>59.2%</b>
<b>PART III</b>	<b>PROGRESSIVE DEVELOPMENT OF INTERNATIONAL INTELLECTUAL PROPERTY LAW &amp; STANDING COMMITTEES</b>			
Program 09	Development of Industrial Property Law	5,482	9,267	59.2%
Program 10	Development of Copyright & Related Rights	2,703	8,283	32.6%
Program 11	Global Intellectual Property Issues	1,747	4,077	42.8%
<b>TOTAL Part III</b>		<b>9,932</b>	<b>21,627</b>	<b>45.9%</b>
<b>PART IV</b>	<b>GLOBAL INFORMATION NETWORK &amp; INTELLECTUAL PROPERTY INFORMATION SERVICES</b>			
Program 12	Information Technology & IP Information Services	24,261	83,233	29.1%
<b>TOTAL Part IV</b>		<b>24,261</b>	<b>83,233</b>	<b>29.1%</b>
<b>PART V</b>	<b>GLOBAL PROTECTION SYSTEMS &amp; SERVICES</b>			
Program 13	Patent Cooperation Treaty (PCT) System	54,607	134,445	40.6%
Program 14	Madrid, Hague & Lisbon Systems	14,395	37,575	38.3%
<b>TOTAL Part V</b>		<b>69,002</b>	<b>172,020</b>	<b>40.1%</b>
<b>PART VI</b>	<b>GENERAL SUPPORT SERVICES</b>			
Program 15	Human Resources Management	7,674	15,405	49.8%
Program 16	Administrative Support Services	25,303	50,710	49.9%
Program 17	Premises	35,789	96,837	36.9%
Program 18	Procurement, Contracts & Travel Services	5,126	9,036	56.7%
Program 19	Miscellaneous	799	4,099	19.5%
<b>TOTAL Part VI</b>		<b>74,691</b>	<b>176,087</b>	<b>42.4%</b>
<b>GRAND TOTAL</b>		<b>242,055</b>	<b>565,858</b>	<b>42.8%</b>

III. Status of the Payment of Contributions as of July 1, 2001

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

20. The following table shows the arrears in contributions on July 1, 2001, 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 24, below.

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
Albania	Unitary	95*+96+97+98+99+00+01	86 577	0.72
Algeria		No arrears		
Andorra		No arrears		
Angola		No arrears		
Antigua and Barbuda	Unitary	01	2 849	0.02
Argentina	Unitary	99*+00+01	245 750	2.03
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	Unitary	01*	16 100	0.13
Belize	Unitary	01	2 849	0.02
Benin		No arrears		
Bhutan		No arrears		
Bolivia	Unitary	95*+96+97+98+99+00+01	19 518	0.16
Bosnia and Herzegovina	Unitary	01	2 849	0.02
Botswana	Unitary	01	2 849	0.02
Brazil	Unitary	96*+97+98+99+00+01	513 473	4.24
Brunei Darussalam		No arrears		
Bulgaria		No arrears		
Burkina Faso	Unitary	01	1 424	0.01
Burundi	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	13 276	
		Total	26 519	0.22
Cambodia	Unitary	00*+01	2 234	0.02
Cameroon		No arrears		
Canada		No arrears		
Cape Verde	Unitary	98+99+00+01	6 188	0.05

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears (Swiss francs)	Percent of Total Arrears	
<b>Central African Republic</b>	Unitary	94+95+96+97+98+99+00+01	13 243		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	<u>7 460</u>		
			Total	<b>33 979</b>	0.28
<b>Chad</b>	Unitary	94+95+96+97+98+99+00+01	13 243		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	<u>7 460</u>		
			Total	<b>33 979</b>	0.28
<b>Chile</b>	Unitary	01	<b>11 395</b>	0.09	
<b>China</b>		<b>No arrears</b>			
<b>Colombia</b>		<b>No arrears</b>			
<b>Congo</b>	Unitary	94+95+96+97+98+99+00+01	26 489		
	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	<b>309 738</b>	2.56
<b>Costa Rica</b>	Unitary	01*	<b>1 834</b>	0.01	
<b>Côte d'Ivoire</b>	Unitary	94+95+96+97+98+99+00+01	30 035		
	Paris	91+92+93	53 367		
	Berne	90*+91+92+93	<u>94 174</u>		
			Total	<b>177 576</b>	1.47
<b>Croatia</b>	Unitary	01	<b>22 789</b>	0.19	
<b>Cuba</b>	Unitary	00+01	<b>11 394</b>	0.09	
<b>Cyprus</b>		<b>No arrears</b>			
<b>Czech Republic</b>		<b>No arrears</b>			
<b>Democratic People's Republic of Korea</b>		<b>No arrears</b>			
<b>Democratic Republic of the Congo</b>	Unitary	94+95+96+97+98+99+00+01	13 243		
	Paris	90+91+92+93	159 959		
	Berne	90+91+92+93	<u>90 326</u>		
			Total	<b>263 528</b>	2.18
<b>Denmark</b>		<b>No arrears</b>			
<b>Dominica</b>	Unitary	01	<b>2 849</b>	0.02	
<b>Dominican Republic</b>	Unitary	94+95+96+97+98+99+00+01	30 035		
	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	<b>999 945</b>	8.26
<b>Ecuador</b>		<b>No arrears</b>			
<b>Egypt</b>		<b>No arrears</b>			
<b>El Salvador</b>	Unitary	94+95+96+97+98+99+00+01	26 489		
	WIPO	82*+83+84+85+86+87+88+ 89+90+91+92+93	<u>83 183</u>		
			Total	<b>109 672</b>	0.91
<b>Equatorial Guinea</b>	Unitary	00*+01	<b>1 555</b>	0.01	
<b>Eritrea</b>		<b>No arrears</b>			
<b>Estonia</b>		<b>No arrears</b>			
<b>Ethiopia</b>		<b>No arrears</b>			
<b>Fiji</b>	Unitary	00*+01	<b>3 209</b>	0.02	
<b>Finland</b>		<b>No arrears</b>			
<b>France</b>		<b>No arrears</b>			

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
<b>Gabon</b>	Unitary	94+95+96+97+98+99+00+01	30 035	
	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		<b>403 670</b>	3.34
<b>Gambia</b>	Unitary	96+97+98+99+00+01	<b>9 708</b>	0.08
<b>Georgia</b>		<b>No arrears</b>		
<b>Germany</b>		<b>No arrears</b>		
<b>Ghana</b>	Unitary	94+95+96+97+98+99+00+01	26 489	
	Paris	80*+81+82+83+84+85+86+ 87+88+89+90+91+92+93	252 874	
	Berne	93	<u>3 823</u>	
	Total		<b>283 186</b>	2.34
<b>Greece</b>	Unitary	01*	<b>34 183</b>	0.28
<b>Grenada</b>	Unitary	99*+00+01	<b>6 132</b>	0.05
<b>Guatemala</b>		<b>No arrears</b>		
<b>Guinea</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	13 276	
	Berne	90+91+92+93	<u>7 460</u>	
	Total		<b>33 979</b>	0.28
<b>Guinea Bissau</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	13 276	
	Berne	92+93	<u>3 858</u>	
	Total		<b>30 377</b>	0.25
<b>Guyana</b>	Unitary	01*	<b>2 761</b>	0.02
<b>Haiti</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	<u>13 276</u>	
	Total		<b>26 519</b>	0.22
<b>Holy See</b>		<b>No arrears</b>		
<b>Honduras</b>		<b>No arrears</b>		
<b>Hungary</b>		<b>No arrears</b>		
<b>Iceland</b>		<b>No arrears</b>		
<b>India</b>	Unitary	01	<b>91 158</b>	0.75
<b>Indonesia</b>	Unitary	01*	<b>40 515</b>	0.34
<b>Iran (Islamic Republic of)</b>	Unitary	01	<b>45 579</b>	0.38
<b>Iraq</b>	Unitary	94+95+96+97+98+99+00+01	81 200	
	Paris	84+85+86+87+88+89+90+ 91+92+93	<u>410 582</u>	
	Total		<b>491 782</b>	4.06
	<b>Ireland</b>		<b>No arrears</b>	
<b>Israel</b>	IPC	92*+93	59 035	
	Nice	92+93	<u>12 932</u>	
	Total		<b>71 967</b>	0.59
<b>Italy</b>	Unitary	01	<b>683 685</b>	5.65
<b>Jamaica</b>		<b>No arrears</b>		
<b>Japan</b>		<b>No arrears</b>		
<b>Jordan</b>	Unitary	01	<b>2 849</b>	0.02
<b>Kazakhstan</b>		<b>No arrears</b>		
<b>Kenya</b>	Unitary	94+95+96+97+98+99+00+01	26 489	
	Paris	90*+91+92+93	<u>130 961</u>	
	Total		<b>157 450</b>	1.30
<b>Kuwait</b>		<b>No arrears</b>		
<b>Kyrgyzstan</b>		<b>No arrears</b>		
<b>Lao People's Democratic Republic</b>		<b>No arrears</b>		
<b>Latvia</b>		<b>No arrears</b>		

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
<b>Lebanon</b>	Unitary	94+95+96+97+98+99+00+01	26 489	
	Paris	85*+86+87+88+89+90+91+ 92+93	258 989	
	Berne	85+86+87+88+89+90+91+ 92+93	294 361	
	Nice	85+86+87+88+89+90+ 91+ 92+93	<u>23 502</u>	
	Total		<b>603 341</b>	4.99
<b>Lesotho</b>		<b>No arrears</b>		
<b>Liberia</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Berne	90*+91+92+93	<u>20 181</u>	
Total			<b>33 424</b>	0.28
<b>Libyan Arab Jamahiriya</b>	Unitary	94+95+96+97+98+99+00+01	762 207	
	Paris	89*+90+91+92+93	359 920	
	Berne	89+90+91+92+93	<u>220 517</u>	
	Total			<b>1 342 644</b>
<b>Liechtenstein</b>		<b>No arrears</b>		
<b>Lithuania</b>		<b>No arrears</b>		
<b>Luxembourg</b>		<b>No arrears</b>		
<b>Madagascar</b>		<b>No arrears</b>		
<b>Malawi</b>		<b>No arrears</b>		
<b>Malaysia</b>		<b>No arrears</b>		
<b>Mali</b>	Unitary	97*+98+99+00+01	<b>7 204</b>	0.06
<b>Malta</b>		<b>No arrears</b>		
<b>Mauritania</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	13 276	
	Berne	90+91+92+93	<u>7 460</u>	
	Total			<b>33 979</b>
<b>Mauritius</b>		<b>No arrears</b>		
<b>Mexico</b>	Unitary	01	<b>341 842</b>	2.83
<b>Monaco</b>		<b>No arrears</b>		
<b>Mongolia</b>		<b>No arrears</b>		
<b>Morocco</b>		<b>No arrears</b>		
<b>Mozambique</b>		<b>No arrears</b>		
<b>Namibia</b>		<b>No arrears</b>		
<b>Nepal</b>	Unitary	01	<b>1 424</b>	0.01
<b>Netherlands</b>		<b>No arrears</b>		
<b>New Zealand</b>		<b>No arrears</b>		
<b>Nicaragua</b>	Unitary	00*+01	<b>5 467</b>	0.04
<b>Niger</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	13 276	
	Berne	90+91+92+93	<u>7 460</u>	
	Total			<b>33 979</b>
<b>Nigeria</b>	Unitary	94+95+96+97+98+99+00+01	250 522	
	Paris	91*+92+93	<u>237 156</u>	
	Total			<b>487 678</b>
<b>Norway</b>		<b>No arrears</b>		
<b>Oman</b>		<b>No arrears</b>		
<b>Pakistan</b>	Unitary	01*	<b>4 853</b>	0.04
<b>Panama</b>		<b>No arrears</b>		
<b>Papua New Guinea</b>		<b>No arrears</b>		
<b>Paraguay</b>	Unitary	00*+01	<b>3 203</b>	0.02

State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
Peru	Unitary	99*+00+01	15 164	0.13
Philippines	Unitary	01*	4 731	0.04
Poland	Unitary	01*	34 188	0.28
Portugal	Unitary	01*	52 743	0.44
Qatar		No arrears		
Republic of Korea		No arrears		
Republic of Moldova		No arrears		
Romania		No arrears		
Russian Federation	Unitary	00*+01	734 430	6.07
Rwanda	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90*+91+92+93	11 518	
	Berne	90+91+92+93	<u>7 460</u>	
		Total	32 221	0.27
Saint Kitts and Nevis		No arrears		
Saint Lucia		No arrears		
Saint Vincent and the Grenadines	Unitary	96+97+98+99+00+01	19 419	0.16
Samoa		No arrears		
San Marino		No arrears		
Sao Tome and Principe	Unitary	99+00+01	4 430	0.03
Saudi Arabia		No arrears		
Senegal	Unitary	94+95+96+97+98+99+00+01	26 489	
	Paris	90*+91+92+93	57 138	
	Berne	90+91+92+93	<u>94 185</u>	
		Total	177 812	1.47
Seychelles	Unitary	01	2 849	0.02
Sierra Leone	Unitary	94+95+96+97+98+99+00+01	13 243	0.11
Singapore		No arrears		
Slovakia		No arrears		
Slovenia		No arrears		
Somalia	Unitary	94+95+96+97+98+99+00+01	13 243	
	WIPO	90+91+92+93	<u>4 452</u>	
		Total	17 695	0.15
South Africa		No arrears		
Spain		No arrears		
Sri Lanka		No arrears		
Sudan		No arrears		
Suriname	Unitary	94+95+96+97+98+99+00+01	26 489	
	Paris	89+90+91+92+93	88 032	
	Berne	88*+89+90+91+92+93	52 912	
	IPC	88+89+90+91+92+93	52 413	
	Nice	88+89+90+91+92+93	<u>9 632</u>	
		Total	229 478	1.90
Swaziland	Unitary	01*	2 730	0.02
Sweden		No arrears		
Switzerland		No arrears		
Syrian Arab Republic	Unitary	00*+01	7 046	0.06
Tajikistan		No arrears		
Thailand		No arrears		
The Former Yugoslav Republic of Macedonia		No arrears		



State	Unitary/ Union/ WIPO	No Arrears/ Year(s) of Arrears (partial payment is indicated by an asterisk)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
<b>Togo</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	92+93	6 899	
	Berne	92+93	<u>3 858</u>	
		Total	<b>24 000</b>	0.20
<b>Trinidad and Tobago</b>		<b>No arrears</b>		
<b>Tunisia</b>		<b>No arrears</b>		
<b>Turkey</b>		<b>No arrears</b>		
<b>Turkmenistan</b>		<b>No arrears</b>		
<b>Uganda</b>	Unitary	94+95+96+97+98+99+00+01	13 243	
	Paris	90+91+92+93	<u>13 276</u>	
		Total	<b>26 519</b>	0.22
<b>Ukraine</b>		<b>No arrears</b>		
<b>United Arab Emirates</b>		<b>No arrears</b>		
<b>United Kingdom</b>		<b>No arrears</b>		
<b>United Republic of Tanzania</b>	Unitary	01	<b>1 424</b>	0.01
<b>United States of America</b>	Unitary	00*+01	<b>1 390 598</b>	11.49
<b>Uruguay</b>	Unitary	01	<b>5 697</b>	0.04
<b>Uzbekistan</b>		<b>No arrears</b>		
<b>Venezuela</b>	Unitary	01*	<b>798</b>	0.01
<b>Viet Nam</b>		<b>No arrears</b>		
<b>Yemen</b>	Unitary	99*+00+01	<b>3 514</b>	0.03
<b>Yugoslavia</b>	Unitary	94+95+96+97+98+99+00+01	847 668	
	Paris	93*	79 996	
	Berne	91+92+93	135 984	
	Nice	93	6 447	
	Locarno	93	<u>2 247</u>	
		Total	<b>1 072 342</b>	8.86
<b>Zambia</b>	Unitary	99+00+01	<b>4 430</b>	0.04
<b>Zimbabwe</b>	Unitary	01	<b>2 849</b>	0.02
		<b>TOTAL ARREARS:</b>		
		Unitary contributions	6 941 058	
		Contribution-financed Unions and WIPO	<u>5 166 451</u>	
		<b>Grand Total:</b>	<b>12 107 509</b>	<b>100.00</b>

### *Observations*

21. The total amount of the overdue contributions was, on July 1, 2001, about 12.1 million francs, of which 6.9 million francs concern the unitary contribution system, whereas 5.2 million francs concern the pre-1994 contributions in respect of the Contribution-financed Unions and WIPO. The total amount of arrears corresponds to 70.0% of the amount of the contributions payable for 2001, namely, 17.3 million francs.

22. Any payment that reaches the International Bureau between July 1 and September 24, 2001, will be reported to the Assemblies when they examine the present document.

23. The list of States with loss of voting right in one or more Assemblies as of September 24, 2001, 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*

24. 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, 2001, concerning the Paris and Berne Unions and concerning WIPO are shown in the following table. Any payment that reaches the International Bureau between July 1, 2001 and September 24, 2001, will be reported to the Assemblies when they examine the present document.

State	Union/ WIPO	Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
<b>Burkina Faso</b>	Paris	77*+78+79+80+81+82+83+ 84+85+86+87+ 88+89	217 518	
	Berne	77+78+79+80+81+82+83+ 84+85+86+87+88+89	<u>137 566</u>	
	Total		<b>355 084</b>	7.59
<b>Burundi</b>	Paris	78+79+80+81+82+83+84+ 85+86+87+88+89	<b>214 738</b>	4.59
<b>Central African Republic</b>	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		<b>388 367</b>	8.30
<b>Chad</b>	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		<b>407 344</b>	8.70
<b>Democratic Republic of the Congo</b>	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		<b>801 215</b>	17.12
<b>Gambia Guinea</b>	WIPO	83+84+85+86+87+88+89	<b>55 250</b>	1.18
	Paris	83+84+85+86+87+88+89	148 779	
	Berne	83*+84+85+86+87+88+89	<u>81 293</u>	
Total		<b>230 072</b>	4.92	
<b>Guinea Bissau</b>	Paris	89	<b>23 213</b>	0.50
<b>Haiti</b>	Paris	79*+80+81+82+83+84+85+ 86+ 87+88+89	<b>347 037</b>	7.42

State	Union/ WIPO	Year(s) of Arrears (partial payment is indicated by an asterix)	Amount of Arrears (Swiss francs)	Percent of Total Arrears
Madagascar	Paris	89*	813	
	Berne	89	<u>41 450</u>	
			Total	<b>42 263</b>
				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	<b>325 924</b>
				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	<b>369 738</b>
				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	<b>289 166</b>
				6.18
Rwanda	Paris	89	23 213	
	Berne	89	<u>13 816</u>	
			Total	<b>37 029</b>
				0.79
Sierra Leone	WIPO	87*+88+89	<b>20 445</b>	0.44
Somalia	WIPO	83+84+85+86+87+88+89	<b>55 250</b>	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	<b>220 162</b>
				4.70
Uganda	Paris	73*+74+75+76+77+78+79+ 80+81+82+83+84+85+86+ 87+88+89	<b>245 171</b>	5.24
United Republic of Tanzania	Paris	81*+82+83+84+85+86+87+ 88+89	<b>233 380</b>	4.99
Yemen	WIPO	87*+88+89	<b>19 142</b>	0.41
		<b>TOTALS:</b>		
		Paris	3 141 499	
		Berne	1 388 404	
		WIPO	<u>150 087</u>	
		<b>Grand Total:</b>	<b>4 679 990</b>	<b>100.00</b>

*Amounts due towards the Working Capital Funds*

25. The following table shows the amounts due, on July 1, 2001, 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 the PCT Union. Any payment that reaches the International Bureau between July 1, 2001 and September 24, 2001, will be reported to the Assemblies when they examine the present document.

State	Union	Amount due (Swiss francs)
<b>Burundi</b>	Paris	7 508
<b>Central African Republic</b>	Paris	943
<b>Chad</b>	Paris	6 377
	Berne	<u>1 980</u>
		<b>8 357</b>
<b>Congo Democratic Republic of the Congo</b>	Paris	
	Paris	14 057
	Berne	<u>1 727</u>
		<b>3 158</b>
<b>Dominican Republic Guinea</b>	Paris	
	Paris	7 508
	Berne	<u>2 915</u>
		<b>19 142</b>
<b>Iraq Mauritania</b>	Paris	
	Paris	5 813
	Berne	1 980
	PCT	<u>50</u>
		<b>12 362</b>
<b>Niger</b>	Paris	4 121
	Berne	<u>104</u>
		<b>4 225</b>
<b>Uganda</b>	Paris	<b>317</b>
<b>TOTALS:</b>		
	Paris Union	81 306
	Berne Union	8 706
	PCT Union	<u>50</u>
	<b>Grand Total:</b>	<b>90 062</b>

26. *The Assemblies of the Member States of WIPO are invited to approve the accounts for the 1998-1999 biennium (paragraphs 1 to 14, above), and to note the interim financial statement for 2000 (paragraphs 15 to 19, above), and to note the status of the payment of contributions as of July 1, 2001 (paragraphs 20 to 25 , above).*

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