

## **APPENDIX 5 DEFINITIONS OF BUDGET HEADINGS**

### ***Sources of Income***

#### **Contributions (Unions/WIPO)**

Contributions of States to the Organization under the unitary contribution system.

#### **Fee Income**

Fees for the International Bureau under the PCT, Madrid, Hague and Lisbon Systems. Charges for administrative support services by the WIPO Arbitration and Mediation Center, including fees for the arbitration of domain names and registration fees for training courses and symposia.

#### **Publications Income**

Revenues from the sale of publications and from subscriptions to periodicals published by the Secretariat, in paper, CD-ROM or any other format.

#### **Interest Income**

Revenues from interest on capital deposits.

#### **Rental Income**

Income received from the rental of WIPO premises.

#### **UPOV Reimbursement**

UPOV's payments to WIPO for administrative support services.

#### **Other Income**

All income not described above, including income to cover "support costs" in respect of extra-budgetary activities executed by WIPO and financed by UNDP and Funds-in-Trust, registration fees for certain conferences and training programs, accounting adjustments (credits) in respect of prior years and currency adjustments (credits).

## **Objects of Expenditure**

### **Staff Expenses**

*Staff salaries:* remuneration received by staff members, in particular salaries, post adjustment, dependency allowances, language allowances and overtime, non-resident allowances, assignment grant and representation allowances.

*Short-term expenses:* remuneration and allowances paid to staff on short-term appointments.

*Social charges:* all allowances received by staff members not included in their salaries, in particular employer's contribution towards pension fund, participation in sickness insurance scheme, contribution towards the separation provision used for covering payments due upon separation from service, education grants, removal expenses, travel expenses of dependent children attending educational institutions, home leave, grants to cover costs of installation in the duty station, professional accident insurance premia, refund of national income taxes on salaries and other allowances, indemnities or grants paid by the Secretariat.

### **Official Travel and Fellowships**

*Staff Missions:* Travel expenses and daily subsistence allowances for the staff and headquarters-based consultants of the Secretariat on official travel.

*Participation of Government Officials and Lecturers:* Travel expenses and daily subsistence allowances for Government officials, participants and lecturers attending WIPO-sponsored meetings.

*Fellowships:* Travel expenses, daily subsistence allowances and training and other fees in connection with trainees attending courses, seminars, long-term fellowships and internships.

### **Contractual Services**

*Conference Services:* Remuneration, travel expenses and daily subsistence allowances for interpreters; renting of conference facilities, and interpretation equipment; refreshments and receptions; and the cost of any other service directly linked to the organization of a conference.

*Consultants and Experts:* All expenses connected with the employment of consultants, in particular: remuneration, travel expenses and daily subsistence allowances, with the exception of mission costs of headquarters-based consultants; honoraria paid to lecturers.

*Publishing:* Outside printing and binding: reviews: paper and printing; other printing: reprints of articles published in reviews; brochures; treaties; collections of texts; manuals; working forms and other miscellaneous printed material; production of CD-ROMs, videos, magnetic tapes and other forms of electronic publishing.

*Other Contractual Services:* All other contractual services, in particular: fees of translators of documents; rental of computer time; cost of staff training; recruitment costs; and other external contractual services.

### **Operating and Other Expenses**

*Premises and Maintenance:* All expenses arising from the acquiring, renting, improving and maintaining office space and renting or maintaining equipment and furniture.

*Communication and Other Expenses:* Expenses including the cost of telephone, telegrams, telexes, facsimile and mail, postage and carriage of documents; all general operating expenses not described above, such as: medical assistance, housing service, Administrative Tribunal, Staff Association, hospitality; bank charges; interest on bank and other loans (except building loans); currency adjustments (debits); audit expenses; unforeseen expenses and accounting adjustments (debits) in respect of prior years; contributions to joint administrative activities within the United Nations system; repayment to one or more Unions of advances in connection with the creation of a new Union or amortization of the deficit resulting from the organizational expenses of a Union, and expenses not specifically provided for.

### **Equipment and Supplies**

*Furniture and Equipment:* Purchase of furniture and equipment, in particular: office furniture and office machines; text processing and data processing equipment; conference servicing equipment; reproduction equipment; transportation equipment.

*Supplies and Materials:* All supplies and materials, in particular: stationery and office supplies; internal reproduction supplies (offset, microfilms, etc.); library books and subscriptions to reviews and periodicals; uniforms; data processing supplies; computer software and licenses.

[Appendix 6 follows]