

## ANNEX II

<u>INPUT</u>	<u>CURRENT AVAILABILITY/TIMETABLE</u> <u>(in chronological order starting with the first year of a biennium)</u>
<b>1. Biennial Financial Management Reports (including biennial accounts)</b>	<b>End July</b> of the first year of a biennium (e.g. end July 2006 for the 2004/05 Financial Management Report)  Financial Regulations 6.1 and 6.3
<b>2. External Auditor's reports</b>	<b>End July</b> of the first year of a biennium  As indicated at (1) above, the Director General is required to prepare the Financial Management Report (FMR) within seven months of the end of the financial period. After audit, the FMR must be transmitted, together with the report of the External Auditor, to all "interested States" (Financial Regulation 6.4). It has been the practice to distribute both these documents (in English and French) at the end of July of the first year of the biennium to all Member States (e.g. the report of the External Auditor on the accounts for the 2004/05 biennium will be made available to all Member States at the end of July 2006).  Currently, the biennial accounts, as contained in the FMR, are submitted to the next session of the PBC for that body's prior review and then submitted with the PBC's recommendations to the next session of the Assemblies (e.g. based on the existing mechanism the biennial accounts and report of the External Auditor for 2004/05 would be submitted to the Program and Budget Committee in April 2007 for its prior consideration and then submitted to the 2007 Assemblies for approval).
<b>3. Biennial Program Performance Reports (PPR)</b>	<b>Summer</b> of the first year of the biennium for review and approval at the Assemblies in that year (e.g. the PPR for 2004/05 will be submitted to the 2006 Assemblies in September – October for their review and approval)
<b>4. Interim Financial Reports</b>	<b>First quarter</b> of the second year of the biennium
<b>5. Revised Budget for the current biennium</b>	A revised budget could be prepared at the end of the first year of a biennium. However, the earlier in the biennium this is done the less precise its data can be. This refers in particular to income projections for PCT, Madrid and the Hague.
<b>6. Annual Program Performance Reports (PPRs)</b>	<b>Summer</b> of the second year of the biennium for review and approval at that year's Assemblies in September – October (e.g. the PPR for 2006 will be submitted to the 2007 Assemblies for their review and approval)

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<b>7. Draft Program and Budget</b>	Currently, Financial Regulation 3.2 requires that the Director General shall submit to the Program and Budget Committee the draft program and budget for the coming biennium by the first of May of the year preceding that biennium. In this respect, however, please refer to the amendment proposed in Section III, paragraph 10, of the present informal working paper.
<b>8. Audit Committee reports and recommendations</b>	As per document A/41/10, the recommendations of the Audit Committee are submitted to the PBC. Also, as per paragraph 3 of that same document, the Audit Committee meets regularly, in general every quarter, and keeps Member States informed of its work on a regular basis.
<b>9. Internal Auditor's reports to the Assemblies</b>	<b>Annually</b> (document A/41/11, paragraph 23)
<b>10. Internal Auditor's presentations to the Program and Budget Committee</b>	<b>"On a regular basis"</b> (document A/41/11, paragraph 22)

[Annex III follows]