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ASSEMBLIES OF THE MEMBER STATES OF WIPO

Thirty-Ninth Series of Meetings Geneva, September 22 to October 1, 2003

ACCOUNTS FOR THE 2000-2001 BIENN IUM;
INTERIM FINANCIAL STATEMENT FOR 2002;
CONTRIBUTIONS ARREAR AS OF JULY 1, 2003

Memorandum by the Director General

I. Introduction

1. The WIPO Program and Budget Committee met at its session from April 29 to May 1, 2003, reviewed and discussed the accounts of the International Bureau for the 2000-2001 Biennium (document WO/PBC/6/3). The report of the discussion at that session on the accounts for the 2000-2001 biennium is given in paragraph 13, below.

II. Accounts for the 2000-2001 Biennium

2. The accounts of the International Bureau for the 2000-2001 biennium are contained in the *Financial Management Report 2000-2001**. Copies of that report were communicated to each Member State of WIPO or the Paris Union or the Berne Union on July 31, 2002.

3. These 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 2000-2001 Accounting Period*

* Document FMR/2000-2001, available upon request.

was communicated to each Member State of WIPO or the Paris Union or the Berne Union, together with the *Financial Management Report 2000 -2001*, on July 31, 2002.

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 audit opinion referred to reads as follows:

“I have examined the financial statements constituted by Tables 9, 10, 20, 33, 34, 29, 35 and 36 of the English version of the Financial Management Report of the World Intellectual Property Organization (WIPO) for the financial period ending on December 31, 2001. 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, 2001, 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 2000 -2001 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 June 28, 2002.”

6. In the detailed report mentioned above, the Auditor made the recommendations in paragraphs 22, 28 and 29, for which necessary steps have been taken by the Secretariat with the following results reached:

7. In paragraph 22, regarding “Commitments not Appearing in the Balance Sheet”, the Auditor states:

“22. The Administration of the United States of America has not yet effected the reimbursement to WIPO of direct taxes amounting to 2,219,268.15 francs relating to the years from 1995 to 2000, entered on the asset 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 and 1998 - 1999 accounting periods, 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 .”

8. It should be noted that the point in dispute referred to by the Auditor has been resolved, and that the Permanent Mission of the United States of America and WIPO have agreed on the amount of taxes to be reimbursed to the Organization . The Permanent Mission of the United States of America has indicated that these payments will be made rapidly.

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

“28. The total of contributions outstanding as of December 31, 2001, amounts to over 13 million francs compared with 14 million francs at the end of the previous biennium. Most of the unpaid contributions date back several years; Table 15 on pages 31 to 36 of the 2000 - 2001 Financial Management Report gives the details of the situation. As in other international organizations, the problems due to 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: WIPO would do well to have a formal record, and to make Member States aware, of the matter of unpaid contributions, for instance by having the Assemblies of Member States approve a statement of contributions in arrears or alternatively the Financial Management Report itself, which in that case would be given a document number, as other official documents are. ”

10. On the basis of the recommendation by the Auditor, and in order to increase the Member States' awareness on the issue of contributions to be recovered, the Secretariat decided to submit the Financial Management Report (document FMR/2000 - 2001) for approval by the Member States .

11. In paragraph 29 of the said detailed report, regarding “Inventories ,” the Auditor states:

“29. In spite of the introduction of a new computerized system during the previous biennium, the stock control system is still not entirely satisfactory. Substantial efforts have been made and improvements undertaken which have reduced the gap between the two inventories to less than 1%, and yet guidelines and an efficient system still have to be introduced if there is to be an exact match between the physical inventory list and the accounting list .

“Recommendation No. 3: As already mentioned in the report on the 1998 - 1999 biennium, it is important to reconcile the two inventory lists, the accounting list and the

physicallist. I invite the International Bureau to improve the present system further and to continue its efforts to resolve this problem. ”

12. As of December 31, 2001, the gap between the two inventory lists, physical and accounting, was less than one percent. The Secretariat, in order to follow the Auditor's recommendation, is implementing procedures in an endeavour to reduce this gap, without, however, losing sight of the cost that the search for such total conformity could entail.

13. During the sixth session of the WIPO Program and Budget Committee, which was held from April 29 to May 1, 2003, it was noted by the Chairman that the accounts for the 2000-2001 biennium could be approved without reservation. The following comments were made in the discussion (paragraphs 7 to 12 of document WO/PBC/6/4):

“7. Introducing the document relating to the accounts for the 2000 -2001 financial year, the Secretariat said that the financial management report and the accounts audit report had been sent to the Member States in July 2002. It summarized the audit opinion, i.e. , that compliance with the Financial Regulations and the authorizations provided by the Organization's deliberative bodies had been achieved , and drew the Committee's attention to the three recommendations included in the audit report. The Secretariat also pointed out that the external auditor was prepared to attend the Committee meeting on the following day if delegations wished to ask him questions.

“8. The Delegation of France thanked the Chairperson for amending the Committee's agenda so as to begin by examining the previous financial year's accounts. The Delegation also thanked the Secretariat for the documents which had been sent. It noted the three recommendations made by the external auditor and particularly approved the idea of giving an official document number to the financial management report. In order to achieve greater transparency, it suggested that this report should be published, together with those for the two previous biennia, on the WIPO Internet site. By making a comparison with the previous biennium, the Delegation noted that certain amounts published in the 1998 -1999 financial management report differed from those relating to 1998-1999 published in the 2000 -2001 financial management report. It also noted a change in staff costs of more than 25 percent, a change in expenditure relating to consultants and experts of around six percent, and a change in other contractual services of more than 130 percent. The Delegation said that a similar change had been observed between the 1996 -1997 and 1998 -1999 financial years, and the revised 2000-2001 and 2002 -2003 financial years. It mentioned that staff costs and related charges represented about 71 percent of the operating budget, and expressed concern at the burden represented by new forms of recruitment for the future of the Organization. Finally, the Delegation expressed regret that the table indicating the use of reserves was not included in the 2000 -2001 financial management report.

“9. The Secretariat stated, in response to the suggestion made by the Delegation of France, that it had envisaged publishing the financial management reports on the WIPO Internet site, but that it had decided not to do so for security reasons, since the reports provided very precise information on the relevant sums and bank accounts of the Organization. The Secretariat pointed out that in order to further the recommendation made by the external auditor, it had given a document number (FMR/2000 -2001) to the financial management reports so that it was considered to be an official document intended for the Assemblies of the Member States. The Secretariat explained also that, in the tables submitted to the United Nations specialized agencies, for the purposes of

making a valid comparison between the figures for the 1998 -1999 biennium and those for the 2000 -2001 biennium, it had been obliged to adapt the presentation of the 1998-1999 accounts to that of the 2000 -2001 accounts, and the intermediate totals were therefore sometimes slightly different, although the overall total was identical. It also specified that these tables had been audited by the external auditor who, based on knowledge, had vouchered that they were accurate. As regards the Organization's reserves, the Secretariat said that, in accordance with the decision taken by the Assemblies in September 2001, the special reserve fund which stood at 236 million Swiss francs, had been redistributed and allocated to the reserves of the unions that had helped to set it up; during the 2000 -2001 biennium, these reserves had been modified only by the result for the financial year, and table 5 of the financial management report provided details of these transactions. The Secretariat pointed out that an explanation of the differences between the budgeted costs and the real costs appeared on pages 9 to 15 of the financial management report.

“10. The Delegation of France noted the explanations given. It recalled that the staff costs heading alone had seen an increase of more than 25 percent between 1996 -1997 and 1998 -1999, and of the same percentage between 1998 -1999 and 2000 -2001 and of more than 16 percent between 2000 -2001 and the revised 2002 -2003 budget, and expressed concern at this change. The Delegation also requested a precise statement of the use of the reserves.

“11. The Secretariat said that the Organization's activities were entirely financed from the regular budget and that the reserves were no longer used to fund activities. As regards the change in staff -related and other costs, the Secretariat pointed out that the level in question had not exceeded the amounts that had been authorized in the budgets approved by the Assemblies.

“12. The Chairpersons suggested that the question of staff costs should be reconsidered when examining the budget. The WIPO Program and Budget Committee had given its opinion on the audited accounts for the 2000 -2001 financial biennium and recommended that the 2000 -2001 financial management report (document FMR/2000-2001) should be approved at the Assemblies of the Member States of WIPO.”

III. Interim Financial Statement for 2002

14. The following table gives the actual amounts of income and expenditure as of December 31, 2002, in respect of the approved budget for WIPO and the Unions administered by WIPO, and shows the actual amounts for the year 2002 as a percentage of the budget amounts for the 2002 - 2003 biennium. It is to be noted that the aid amounts are provisional, and have not been audited.

	Actual for 2002 <i>(Thousands of Swiss francs)</i>	Initial Budget 2002-2003 <i>(Thousands of Swiss francs)</i>	Percentage
Income			
Contributions (according to the budget)	17227	34583	49.8%
Fees			
PCT System	174512	378690	46.1%
Madrid System	24110	55142	43.7%
Hague System	4842	10180	47.6%
Lisbon System	4	0	
Arbitration and Mediation Center	<u>2291</u>	<u>11391</u>	20.1%
	205759	455403	45.2%
Publications Income	4104	10138	40.5%
Interest Income	8663	23100	37.5%
Rental Income	614	1458	42.1%
UPOV Contribution	800	1600	50.0%
Other Income	<u>1443</u>	<u>5500</u>	26.2%
Total Income:	238610	531782	44.9%

Expenditure			
Staff Expenses	159815	322067	49.6%
Official Travel and Fellowships			
Staff Missions	6056	14779	41.0%
Participation of Govt Officials and Lecturers	10019	20715	48.4%
Fellowships	1600	5706	28.0%
Contractual Services			
Conference Services	2638	6844	38.5%
Consultants and Experts	9677	28621	33.8%
Publishing	2368	7154	33.1%
Other Contractual Services	43890	78507	55.9%
Operating and Other Expenses			
Premises and Maintenance	70670	138690	51.0%
Communications and Other Expenses	10256	19722	52.0%
Equipment and Supplies			
Furniture and Equipment	7191	19140	37.6%
Supplies and Materials	6610	11382	58.1%
Unallocated	<u>0</u>	<u>5073</u>	
Total Expenditure:	330790	678400	48.8%

15. The following table gives the actual amounts of expenditure by Main Programs as of December 31, 2002, in respect of the approved budget for WIPO and the Unions administered by WIPO, and shows the actual amounts for the year 2002 as a percentage of the budget amounts for the 2002 -2003 biennium. As indicated in the preceding paragraph, the said amounts are provisional, and have not been audited.

Expenditure by Main Program		Actual for 2002 <i>(Thousands of Swiss francs)</i>	Initial Budget 2002-2003 <i>(Thousands of Swiss francs)</i>	Percentage
Part I	Policy, Direction and Management			
Program 01	Organs of the Member States	1732	4500	38.5%
Program 02	Direction and Executive Management	5915	11033	53.6%
Program 03	Legal Counsel	2151	3692	58.3%
Program 04	Planning, Budgeting and Control	3409	6617	51.5%
	Total Part I	13207	25842	51.1%
Part II	Intellectual Property Systems and Global Issues			
Program 05	Development of Industrial Property Law	3640	93 49	38.9%
Program 06	Patent Cooperation Treaty System	62082	132889	46.7%
Program 07	Madrid, Hague and Lisbon Systems	14504	33245	43.6%
Program 08	Development of Copyright and Related Rights	3232	7081	45.6%
Program 09	Global Communications	7684	15322	50.2%
Program 10	Global Intellectual Property Issues	5209	11552	45.1%
Program 11	Arbitration and Mediation Center	3981	9211	43.2%
	Total Part II	100332	218649	45.9%
Part III	Cooperation for Development			
Program 12	Cooperation with Developing Countries	30734	59233	51.9%
Program 13	Cooperation with Certain Countries in Europe and Asia	2492	5163	48.3%
Program 14	The WIPO Worldwide Academy	7155	16248	44.0%
	Total Part III	40381	80644	50.1%
Part IV	Administration			
Program 15	Information Technology	67684	148656	45.5%
Program 16	Human Resources Management	8000	18347	43.6%
Program 17	Administrative Services	33415	63253	52.8%
Program 18	Premises	65325	117936	55.4%
	Total Part IV	174424	348192	50.1%
	Miscellaneous and Unforeseen	2446	5073	48.2%
	Grand Total	330790	678400	48.8%

IV. Status of the Payment of Contributions as of July 1, 2003

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

16. The following tables show the arrears in contributions on July 1, 2003, under the unitary contributions system which has been applicable since January 1, 1994, and under the previously applicable contributions 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 20, below.

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Albania	Unitary	95*+96+97+98+99+00+01+02+03		109367	0.90
Algeria	Unitary	03		5697	0.05
Andorra		No arrears			
Angola		No arrears			
Antigua and Barbuda		No arrears			
Argentina	Unitary	99*+00+01+02+03		428066	3.51
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			
Belize		No arrears			
Benin		No arrears			
Bhutan		No arrears			
Bolivia	Unitary	96*+97+98+99+00+01+02+03		22425	0.19
Bosnia and Herzegovina	Unitary	03		2849	0.02
Botswana	Unitary	03*		2749	0.02
Brazil	Unitary	02*+03		156740	1.29
Brunei Darussalam		No arrears			
Bulgaria		No arrears			
Burkina Faso	Unitary	01*+02+03		3167	0.03
Burundi	Unitary Paris	94+95+96+97+98+99+00+01+02+03 90+91+92+93	16091 13276	29367	0.24
Cambodia		No arrears			
Cameroon		No arrears			
Canada		No arrears			
Cape Verde	Unitary	98+99+00+01+02+03		9036	0.08
Central African Republic	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 13276 7460	36827	0.30

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Chad	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 13276 7460	36827	0.30
Chile	Unitary	03		11395	0.09
China		No arrears			
Colombia	Unitary	02+03		22790	0.19
Congo	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 86*+87+88+89+90+91+92+93 86*+87+88+89+90+91+92+93	32187 139674 87409	259270	2.13
Costa Rica		No arrears			
Côte d'Ivoire	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 91+92+93 90*+91+92+93	35733 53367 68655	157755	1.30
Croatia		No arrears			
Cuba	Unitary	02+03		11394	0.09
Cyprus		No arrears			
Czech Republic		No arrears			
Democratic People's Republic of Korea		No arrears			
Democratic Republic of the Congo	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 159959 90326	266376	2.19
Denmark		No arrears			
Djibouti	Unitary	03		1424	0.01
Dominica	Unitary	03		2849	0.02
Dominican Republic	Unitary Paris	94+95+96+97+98+99+00+01+02+03 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	41429 969910	1011339	8.30
Ecuador		No arrears			
Egypt		No arrears			
El Salvador	Unitary OMPI	94+95+96+97+98+99+00+01+02+03 82*+83+84+85+86+87+88+89+90+91+ 92+93	32187 83183	115370	0.95
Equatorial Guinea	Unitary	03		1424	0.01
Eritrea		No arrears			
Estonia		No arrears			
Ethiopia		No arrears			
Fiji	Unitary	03		2849	0.02
Finland		No arrears			
France	Unitary	03		1139475	9.35
Gabon	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 82*+83+84+85+86+87+88+89+90+91+ 92+93 82+83+84+85+86+87+88+89+90+91+ 92+93	35733 231813 141822	409368	3.36
Gambia	Unitary	97*+98+99+00+01+02+03		10556	0.09
Georgia		No arrears			
Germany		No arrears			
Ghana	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 80*+81+82+83+84+85+86+87+88+89+ 90+91+92+93 93	32187 252874 3823	288884	2.37
Greece	Unitary	03*		34183	0.28
Grenada	Unitary	03*		467	0.00

State	Unitary/ Union/ WIPO	NoArrears/Year(s)ofArrears (<i>partialpaymentisindicatedbyan asterisk</i>)	AmountofArrears (<i>Swissfrancs</i>)		%of Total Arrears
Guatemala		Noarrears			
Guinea	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 13276 7460	36827	0.30
GuineaBissau	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 92+93	16091 13276 3858	33225	0.27
Guyana	Unitary	01*+02+03		6 431	0.05
Haiti	Unitary Paris	94+95+96+97+98+99+00+01+02+03 90+91+92+93	16091 13276	29367	0.24
HolySee		Noarrears			
Honduras		Noarrears			
Hungary		Noarrears			
Iceland		Noarrears			
India	Unitary	03		91158	0.75
Indonesia	Unitary	03*		25341	0.21
Iran(IslamicRepublicof)	Unitary	03		45579	0.38
Iraq	Unitary Paris	94+95+96+97+98+99+00+01+02+03 84+85+86+87+88+89+90+91+92+93	103990 410582	514572	4.22
Ireland		Noarrears			
Israel ¹	IPC	93*		23989	0.20
Italy	Unitary	03		683685	5.61
Jamaica	Unitary	02+03		5698	0.05
Japan	Unitary	03*		836375	6.87
Jordan	Unitary	03		2849	0.02
Kazakhstan		Noarrears			
Kenya	Unitary	03		2849	0.02
Kuwait	Unitary	03		11395	0.09
Kyrgyzstan		Noarrears			
LaoPeople'sDemocr atic Republic		Noarrears			
Latvia		Noarrears			
Lebanon	Unitary Paris Berne Nice	94+95+96+97+98+99+00+01+02+03 85*+86+87+88+89+90+91+92+93 85+86+87+88+89+90+91+92+93 85+86+87+88+89+90+91+92+93	32187 256140 294361 23502	606190	4.98
Lesotho	Unitary	03		1424	0.01
Liberia ²	Unitary Berne	94+95+96+97+98+99+00+02+03 91*+92+93	14667 12181	26848	0.22
LibyanArabJamahiriya	Unitary	96*+97+98+99+00+01+02+03		449583	3.69
Liechtenstein		Noarrears			
Lithuania	Unitary	03		11395	0.09
Luxembourg		Noarrears			
Madagascar		Noarrears			
Malawi		Noarrears			
Malaysia		Noarrears			
Mali	Unitary	97*+98+99+00+01+02+03		10052	0.08
Malta		Noarrears			

¹ Installmentplanconclud edin1994inordertosettlethearrearsoftheIPCandNiceUnionsbytenyearlyinstallments.The correspondingpaymentsarebeingreceivedaccordingly.

² InstallmentplanconcludedinMay2000inordertosettlethearrearsoftheBerneUnionandund ertheunitarycontributionsystem byfouryearlyinstallments.Thefirstinstallmentwasreceivedduringtheyear2002.

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Mauritania	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 13276 7460	36827	0.30
Mauritius		No arrears			
Mexico		No arrears			
Monaco		No arrears			
Mongolia		No arrears			
Morocco		No arrears			
Mozambique	Unitary	03		1424	0.01
Myanmar	Unitary	03		1424	0.01
Namibia		No arrears			
Nepal		No arrears			
Netherlands		No arrears			
New Zealand		No arrears			
Nicaragua	Unitary	02*+03		5031	0.04
Niger	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 90+91+92+93 90+91+92+93	16091 13276 7460	36827	0.30
Nigeria	Unitary Paris	94+95+96+97+98+99+00+01+02+03 91*+92+93	261916 237156	499072	4.10
Norway		No arrears			
Oman		No arrears			
Pakistan	Unitary	03*		143	0.00
Panama	Unitary	03*		1651	0.01
Papua New Guinea	Unitary	02+03		5698	0.05
Paraguay	Unitary	00*+01+02+03		8901	0.07
Peru	Unitary	99*+00+01+02+03		37954	0.31
Philippines	Unitary	02*+03		10107	0.08
Poland		No arrears			
Portugal	Unitary	03*		52743	0.43
Qatar		No arrears			
Republic of Korea		No arrears			
Republic of Moldova		No arrears			
Romania		No arrears			
Russian Federation		No arrears			
Rwanda	Unitary	99*+00+01+02+03		6389	0.05
Saint Kitts and Nevis		No arrears			
Saint Lucia	Unitary	03		2849	0.02
Saint Vincent and the Grenadines	Unitary	96+97+98+99+00+01+02+03		25117	0.21
Samoa		No arrears			
San Marino		No arrears			
Sao Tome and Principe	Unitary	99+00+01+02+03		7278	0.06
Saudi Arabia		No arrears			
Senegal	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 91+92+93 90*+91+92+93	29337 39569 81637	150543	1.24
Serbia and Montenegro	Unitary Paris Berne Nice Locarno	94+95+96+97+98+99+00+01+02+03 93* 91+92+93 93 93	893246 79996 135984 6447 2247	1117920	9.18
Seychelles	Unitary	01+02+03		8547	0.07
Sierra Leone	Unitary	94+95+96+97+98+99+00+01+02+03		16091	0.13
Singapore		No arrears			

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Slovakia		No arrears			
Slovenia		No arrears			
Somalia	Unitary WIPO	94+95+96+97+98+99+00+01+02+03 90+91+92+93	16091 4452	20543	0.17
South Africa		No arrears			
Spain	Unitary	03		455790	3.74
Sri Lanka		No arrears			
Sudan		No arrears			
Suriname	Unitary Paris Berne IPC Nice	94+95+96+97+98+99+00+01+02+03 89*+90+91+92+93 89+90+91+92+93 89+90+91+92+93 89+90+91+92+93	32187 77260 50356 41279 7532	208614	1.71
Swaziland	Unitary	02*+03		3426	0.03
Sweden		No arrears			
Switzerland		No arrears			
Syrian Arab Republic	Unitary	03		5697	0.05
Tajikistan		No arrears			
Thailand		No arrears			
The Former Yugoslav Republic of Macedonia		No arrears			
Togo	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03 92+93 92+93	16091 6899 3858	26848	0.22
Tonga		No arrears			
Trinidad and Tobago		No arrears			
Tunisia	Unitary	02*+03		7565	0.06
Turkey		No arrears			
Turkmenistan		No arrears			
Uganda	Unitary	03		1424	0.01
Ukraine		No arrears			
United Arab Emirates		No arrears			
United Kingdom		No arrears			
United Republic of Tanzania	Unitary	03		1424	0.01
United States of America	Unitary	02*+03		1336733	10.97
Uruguay	Unitary	01+02+03		17091	0.14
Uzbekistan		No arrears			
Venezuela	Unitary	03		11395	0.09
Viet Nam		No arrears			
Yemen	Unitary	01*+02+03		3540	0.03
Zambia		No arrears			
Zimbabwe	Unitary	01+02+03		8547	0.07

Total amount of arrears

Unitary Contributions	7960682	
Contribution-financed Unions and WIPO	4225608	
Grand Total	12186290	100.00

Observations

17. The total amount of the overdue contributions was, on July 1, 2003, about 12.2 million francs, of which 8.0 million francs concern the unitary contributions system, whereas

4.2 million francs concern the pre-1994 contributions in respect of the Contribution - financed Unions and WIPO. The total amount of arrears correspond to 71% of the amount of the contributions payable for 2003, namely, 17.2 million francs.

18. Any payment that reaches the International Bureau between July 1 and September 22, 2003, will be reported to the Assemblies when they examine the present document.

19. The list of States with loss of voting right in one or more Assemblies as of September 22, 2003, 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*

20. 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, 2003, 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 and September 22, 2003, 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)		% of Total Arrears
Burkina Faso	Paris	77*+78+79+80+81+82+83+84+85+86+87+88+89	217518		7.65
	Berne	77+78+79+80+81+82+83+84+85+86+87+88+89	137566	355084	
Burundi	Paris	78+79+80+81+82+83+84+85+86+87+88+89		214738	4.63
Central African Republic	Paris	76*+77+78+79+80+81+82+83+84+85+86+87+88+89	273509		8.37
	Berne	80*+81+82+83+84+85+86+87+88+89	114858	388367	
Chad	Paris	71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	250957		8.78
	Berne	72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	156387	407344	
Democratic Republic of the Congo	Paris	81*+82+83+84+85+86+87+88+89	500200		17.27
	Berne	81*+82+83+84+85+86+87+88+89	301015	801215	
Gambia	WIPO	83+84+85+86+87+88+89		55250	1.19
Guinea	Paris	83+84+85+86+87+88+89	148779		4.96
	Berne	83*+84+85+86+87+88+89	81293	230072	
Guinea Bissau	Paris	89		23213	0.50
Haiti	Paris	79*+80+81+82+83+84+85+86+87+88+89		347037	7.48
Madagascar	Berne	89*		1950	0.04
Mali	Paris	84+85+86+87+88+89	132377		7.03
	Berne	73*+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	193547	325924	

State	Union/ WIPO	Year(s) of Arrears (<i>partial payment is indicated by an asterix</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Mauritania	Paris	77*+78+79+80+81+82+83+84+85+86+ 87+88+89	219120		7.97
	Berne	74+75+76+77+78+79+80+81+82+83+84+ 85+86+87+88+89	150618	369738	
Niger	Paris	81+82+83+84+85+86+87+88+89	179097		6.23
	Berne	80*+81+82+83+84+85+86+87+88+89	110069	289166	
Rwanda	Paris	89	23213		0.80
	Berne	89	13816	37029	
Sierra Leone	WIPO	87*+88+89		20445	0.44
Somalia	WIPO	83+84+85+86+87+88+89		55250	1.19
Togo	Paris	84+85+86+87+88+89	132377		4.75
	Berne	83*+84+85+86+87+88+89	87785	220162	
Uganda	Paris	73*+74+75+76+77+78+79+80+81+82+ 83+84+85+86+87+88+89		245111	5.28
United Republic of Tanzania	Paris	81*+82+83+84+85+86+87+88+89		233380	5.03
Yemen	WIPO	87*+88+89		19142	0.41

Total amount of arrears

Paris	3140626	
Berne	1348904	
WIPO	150087	
Grand Total	4639617	100.00

Amounts due towards the Working Capital Funds

21. The following table shows the amounts due, on July 1, 2003, 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 and September 22, 2003, will be reported to the Assemblies when they examine the present document.

State	Union	Amount due (<i>Swiss francs</i>)	
Burundi	Paris		7508
Central African Republic	Paris		943
Chad	Paris	6377	
	Berne	1980	8357
Democratic Republic of the Congo	Paris	14057	
	Berne	1727	15784
Dominican Republic	Paris		19142
Guinea	Paris	7508	
	Berne	2915	10423
Iraq	Paris		6665
Mauritania	Paris	5813	
	Berne	1980	
	PCT	50	7843
Niger	Paris	4121	
	Berne	104	4225

Total amount due towards the Working Capital Funds

Paris Union	72134
Berne Union	8706
PCT Union	50
Grand Total	80890

22. *The Assemblies of the Member States of WIPO are invited to approve the accounts for the 2000-2001 biennium (paragraphs 2 to 13, above) and to approve the Financial Management Report 2000-2001 (document FMR/2000-2001), to note the interim financial statement for 2002 (paragraphs 14 and 15, above) and to note the status of the payment of contributions as of July 1, 2003 (paragraphs 16 to 21, above).*

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