ANNEX III 2020/21 Allocation of Income and Expenditure by Unions

Introduction

In accordance with WIPO’s Financial Regulations and Rules (Regulation 2.3), this Annex presents the Organization’s Program and Budget 2020/21 for each Union. The Unions include the contribution-financed (CF) Unions (Paris, Berne, International Patent Classification (IPC), Nice, Locarno, and Vienna) and the WIPO Convention, and the four Unions of the international registration systems (PCT, Madrid, the Hague and Lisbon). The methodology for the allocation of income and expenditure to the Unions in the context of the Program and Budget 2020/21 has remained unchanged from the methodology used for the Program and Budget 2018/19. As regards the allocation of direct and indirect Union expenses, as per past practice, the calculations have been refined to better reflect the evolution of the work of the Organization enabled by the ERP/EPM systems. Tables 11, 12 and 13 provide an overview of the 2020/21 Allocation of Income and Expenditure by Union, the 2020/21 Income Estimates by Union and the 2020/21 Budget by Program and Union.

Allocation of Income by Union

The allocation of income to the Unions is based on the following allocation methodology:

* Income from Member States’ contributions is allocated to the CF Unions;
* Fee income from the PCT, Madrid, the Hague and Lisbon registration systems is allocated to the respective Unions;
* Income from publications is allocated to the CF, PCT and Madrid Unions on the basis of the estimated publications revenue for each of the Unions;
* Income from the Arbitration and Mediation Center is allocated to the Unions based on estimations by the Program Manager;
* Miscellaneous income is allocated equally across all Unions; and
* IPSAS adjustments to income on a budgetary basis are allocated equally across all Unions.

Allocation of Expenditure by Union

**Allocation Principles**

Expenditure is allocated to the Unions under the following four categories:

1. “direct Union expenses” (e.g. the expenditure incurred by Program 5 - the PCT System - is a “direct Union” expenditure of the PCT Union);
2. “indirect Union expenses” (e.g. the part of the expenditure of Program 9 - Regional Bureaus and LDCs that is borne by the PCT Union is an “indirect Union” expenditure);
3. “direct administrative expenses” (e.g. the expenditure of Program 23 – HRMD – that is incurred for human resources related support provided to Program 5 – is a “direct administrative” expenditure of the PCT Union); and
4. “indirect administrative expenses” (e.g. the part of the expenditure of Program 23 that is incurred for human resources related support provided to Program 9 borne by the PCT Union is an “indirect administrative” expenditure).

Direct Union expenses are allocated to Unions either fully or on the basis of estimates by Program Manager. Direct administrative expenses are allocated to the Unions based on relative headcount shares.

Indirect Union expenses and indirect administrative expenses are allocated to the Unions based on the “capacity-to-pay” principle. If the Union has a reserve level above its reserve target, it is deemed to be able to support indirect activities. The “capacity to pay” is calculated as the difference between a Union’s projected biennial income and its Direct Union and Direct Admin expenses. The extent to which this support can be provided by each Union is calculated by considering the relative extent to which the Union’s income exceeds its direct expenditure.

**Allocation of 2020/21 Expenditure by Allocation Category**

The table below summarizes the allocation of the 2020/21 expenditure to the Unions based on the four allocation categories. Indirect expenditure is allocated to the PCT and Madrid Unions based on their “capacity-to-pay”.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions** | **PCT Union** | **Madrid Union** | **The Hague Union** | **Lisbon Union** |
| Direct Union | Direct Union | Direct Union | Direct Union | Direct Union |
| Direct Admin | Direct Admin | Direct Admin | Direct Admin | Direct Admin |
| Indirect Union | Indirect Union | Indirect Union | Indirect Union | Indirect Union |
| Indirect Admin | Indirect Admin | Indirect Admin | Indirect Admin | Indirect Admin |
| IPSAS adjustments to expenditure | | | | |

**Allocation of Expenditure by Expected Results (ER)**

WIPO’s activities are implemented in accordance with a Program-based structure. Programs undertake activities that contribute to the Organization’s Expected Results (ERs).

Expenditure related to activities contributing to ER I.1 “Enhanced cooperation among Member States on development of balanced international normative frameworks for IP” implemented by the following Programs:

Program 1 (Patent Law)

Program 2 (Trademarks, Industrial Designs and Geographical Indications)

Program 3 (Copyright and Related Rights)

Program 4 (TK, TCEs and GRs)

Program 18 (IP and Global Challenges)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 1 - SCP  *(10% - estimate by PM)* | Program 1 - SCP  *(90% - estimate by PM)* | Program 2 - SCT  *(65% - estimate by PM)* | Program 2 - SCT  *(15% - estimate by PM)* |  |
| Program 2 - SCT  *(20% - estimate by PM)* |  |  |  |  |
| Program 3 - SCCR |  |  |  |  |
| Program 4 - IGC |  |  |  |  |
| Indirect Union expenses: Program 1 (capacity building) and Program 18 | | | | |

Expenditure related to activities contributing to ER I.2 “Tailored and balanced IP legislative, regulatory and policy frameworks” implemented by the following Programs:

Program 1 (Patent Law)

Program 2 (Trademarks, Industrial Designs and Geographical Indications)

Program 3 (Copyright and Related Rights)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 17 (Building Respect for IP)

Program 18 (IP and Global Challenges)

Program 20 (External Relations, Partnerships and External Offices)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 1 - promotion of PLT & Budapest treaty  *(10% - estimate by PM)* | Program 1 - promotion of PLT & Budapest treaty  *(90% - estimate by PM)* | Program 2 – promotion of Singapore treaty  *(65% - estimate by PM)* | Program 2 – promotion of Singapore treaty  *(15% - estimate by PM)* |  |
| Program 2 – promotion of Singapore treaty  *(20% - estimate by PM)* |  |  |  |  |
| Program 3 - promotion of treaties (Beijing, Marrakesh, WCT, WPPT, etc.) |  |  |  |  |
| Indirect Union expenses: Programs 1 (legislative advice), 9, 10, 17, 18 and 20 | | | | |

Expenditure related to activities contributing to ER I.3 “Increased security and certainty for the protection of State emblems and names and emblems of International Intergovernmental Organizations” implemented by Program 2 (Trademarks, Industrial Designs and Geographical Indications) is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense |  | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 2 – Article 6*ter*  *(20% - estimate by PM)* |  | Program 2 - Article 6*ter*  (65% - estimate by PM) | Program 2 - Article 6*ter*  (15% - estimate by PM) |  |

Expenditure related to activities contributing to ER I.4 “Growing interest in WIPO as a forum for analysis of issues in relation to the international protection of patents, utility models, layout designs (topographies) of integrated circuits and confidential information” implemented by Program 1 (Patent Law) is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense |  |  |  |
| Program 1 – confidential information  *(10% - estimate by PM)* | Program 1 - confidential information  (90% - estimate by PM) |  |  |  |

Expenditure related to activities contributing to ER II.1 “Wider and more effective use of the PCT system for filing international patent applications” implemented by the following Programs:

Program 5 (PCT)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 20 (External Relations, Partnerships and External Offices)

is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **PCT Union**  Direct Union Expense |  |  |  |
|  | Program 5 – PCT Assembly, PCT Working Group, PCT legal and promotion activities |  |  |  |
|  | Program 9 – Promotion of the PCT |  |  |  |
|  | Program 10 – Promotion of the PCT |  |  |  |
|  | Program 20 – Promotion of the PCT |  |  |  |

Expenditure related to activities contributing to ER II.2 “Improved productivity and service quality of PCT operations” implemented by Program 5 (PCT) is allocated as “direct Union” expenses to the PCT Union.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **PCT Union**  Direct Union Expense |  |  |  |
|  | Program 5 – PCT processing, translation and information system services |  |  |  |

Expenditure related to activities contributing to ER II.3 “Wider and more effective use of the Hague System, including by developing countries and LDCs” implemented by the following programs:

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 20 (External Relations and External Offices)

Program 31 (The Hague System)

is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | **The Hague Union**  Direct Union Expense |  |
|  |  |  | Program 31 – The Hague Working Group, the Hague legal and promotion activities |  |
|  |  |  | Program 9 – Promotion of the Hague |  |
|  |  |  | Program 10 – Promotion of the Hague |  |
|  |  |  | Program 20 – Promotion of the Hague |  |

Expenditure related to activities contributing to ER II.4 “Improved productivity and service quality of the Hague operations” implemented by Program 31 (The Hague System) is allocated as “direct Union” expenses to the Hague Union.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | **The Hague Union**  Direct Union Expense |  |
|  |  |  | Program 31 – The Hague system processing and information system services |  |

Expenditure related to activities contributing to ER II.5 “Wider and more effective use of the Madrid System, including by developing countries and LDCs” implemented by the following Programs:

Program 6 (Madrid System)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 20 (External Relations and External Offices)

is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Madrid Union**  Direct Union Expense |  |  |
|  |  | Program 6 – Madrid Assembly, Madrid Working Group, Madrid legal and promotion activities |  |  |
|  |  | Program 9 – Promotion of Madrid |  |  |
|  |  | Program 10 – Promotion of Madrid |  |  |
|  |  | Program 20 – Promotion of Madrid |  |  |

Expenditure related to activities contributing to ER II.6 “Improved productivity and service quality of Madrid operations” implemented by Program 6 (Madrid System) is allocated as “direct Union” expenses to the Madrid Union.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Madrid Union**  Direct Union Expense |  |  |
|  |  | Program 6 – Madrid System processing, translation and information system services[[1]](#footnote-2) |  |  |

Expenditure related to activities contributing to ER II.7 “International and domestic intellectual property disputes are increasingly prevented or resolved through WIPO mediation, arbitration and other alternative dispute resolution methods” and ER II.8 “Effective intellectual property protection in the gTLDs and the ccTLDs” implemented by the following Programs:

Program 7 (WIPO Arbitration and Mediation Center)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 20 (External Relations and External Offices)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 7 – alternative dispute resolution (ADR) services  *(18% - estimate by PM)* | Program 7 – alternative dispute resolution (ADR) services  *(17% - estimate by PM)* | Program 7 – alternative dispute resolution (ADR) services  *(46% - estimate by PM)* | Program 7 – alternative dispute resolution (ADR) services  *(19% - estimate by PM)* |  |
| Indirect Union expenses: Programs 9, 10 and 20 | | | | |

Expenditure related to activities contributing to ER II.9 “Wider and more effective use of the Lisbon System, including by developing countries and LDCs” implemented by Program 32 (Lisbon System) is allocated as “direct Union” expenses to the Lisbon Union implemented by the following Programs:

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 20 (External Relations and External Offices)

Program 32 (The Lisbon Registry)

is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | **Lisbon Union**  Direct Union Expense |
|  |  |  |  | Program 32 – Lisbon System processing and IT development, Lisbon Working Group, promotion |
|  |  |  |  | Program 9 – Promotion of Lisbon |
|  |  |  |  | Program 10 – Promotion of Lisbon |
|  |  |  |  | Program 20 – Promotion of Lisbon |

Expenditure related to activities contributing to ER II.10 “Improved productivity and service quality of Lisbon operations” implemented by Program 32 (Lisbon System) is allocated as “direct Union” expenses to the Lisbon Union.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | **Lisbon Union**  Direct Union Expense |
|  |  |  |  | Program 32 – Lisbon System processing and IT development, Lisbon Working Group, promotion |

Expenditure related to activities contributing to ER III.2 “Enhanced human resource capacities able to deal with the broad range of requirements for the effective use of IP for development in developing countries, LDCs and countries with economies in transition” implemented by the following Programs:

Program 2 (Trademarks, Industrial Designs and Geographical Indications)

Program 3 (Copyright and Related Rights)

Program 4 (Traditional Knowledge, Traditional Cultural Expressions, and Genetic Resources)

Program 8 (Development Agenda Coordination)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

Program 11 (The WIPO Academy)

Program 14 (Information and Knowledge)

Program 17 (Building Respect for IP)

Program 18 (IP and Global Challenges)

Program 20 (External Relations and External Offices)

Program 30 (SMEs)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense |  | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 2 – TM, ID, GI capacity building  *(20% - estimate by PM)* |  | Program 2 - TM, ID, GI capacity building  *(65% - estimate by PM)* | Program 2 - TM, ID, GI capacity building  *(15% - estimate by PM)* |  |
| Program 3 – ABC |  |  |  |  |
| Program 4 – TK, TCEs & GRs capacity building |  |  |  |  |
| Indirect Union expenses: Program 3 (copyright development), 8, 9, 10, 11, 14, 17, 18, 20 and 30 | | | | |

Expenditure related to activities contributing to ER III.4 “Strengthened cooperation arrangements with institutions in developing countries, LDCs and countries in transition tailored to their needs” implemented by the following Programs:

Program 3 (Copyright and Related Rights)

Program 9 (Regional Bureaus and LDCs)

Program 10 (Transition and Developed Countries)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense |  |  |  |  |
| Program 3 – capacity building CMOs |  |  |
| Indirect Union expenses: Program 3 (copyright development), 9, 10 | | | | |

Expenditure related to activities contributing to ER IV.1 “Updated and globally accepted system of international classifications and WIPO standards to facilitate access, use and dissemination of IP information among stakeholders in the world” implemented by Program 12 (International Classifications and Standards) is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 12 – int. classifications & WIPO standards  *(9% - estimate by PM)* | Program 12 – int. classifications & WIPO standards  *(70% - estimate by PM)* | Program 12 – int. classifications & WIPO standards  *(20% - estimate by PM)* | Program 12 – int. classifications & WIPO standards  *(1% - estimate by PM)* |  |

Expenditure related to activities contributing to ER IV.2 “Enhanced access to, and use of, IP information by IP institutions and the public to promote innovation and creativity” implemented by the following Programs:

Program 4 (Traditional Knowledge, Traditional Cultural Expressions, and Genetic Resources)

Program 9 (Regional Bureaus and LDCs)

Program 13 (Global Databases)

Program 14 (Information and Knowledge)

Program 20 (External Relations and External Offices)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 4 –TK, TCEs & GRs databases | Program 13 – Global database infrastructure, search tools & machine translation  *(59.4% - estimate by PM)* | Program 13 – Global database infrastructure, search tools & machine translation  *(31.7% - estimate by PM)* | Program 13 – Global database infrastructure, search tools & machine translation  *(8.9% - estimate by PM)* |  |
|  | Program 14 – Global IP data dissemination  *(59.4% - income share)* | Program 14 – Global IP data dissemination  *(31.7% - income share)* | Program 14 – Global IP data dissemination  *(8.9% - income share)* |  |
| Indirect Union expenses: Programs 9, 13 (WIPO Lex), 14 and 20 | | | | |

Expenditure related to activities contributing to ER IV.3 “Broad geographical coverage of the content and use of WIPO Global IP Databases” implemented by Program 13 (Global Databases) is allocated as “direct Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
|  | Program 13 – Global databases expansion of coverage  *(59.4% - estimate by PM)* | Program 13 – Global databases expansion of coverage  *(31.7% - estimate by PM)* | Program 13 – Global databases expansion of coverage  *(8.9% - estimate by PM)* |  |

Expenditure related to activities contributing to ER IV.4 “Enhanced technical and knowledge infrastructure for IP Offices and other IP institutions leading to better services (cheaper, faster, higher quality) to their stakeholders and better outcome of IP administration” implemented by the following Programs:

Program 3 (Copyright and Related Rights)

Program 9 (Regional Bureaus and LDCs)

Program 13 (Global Databases)

Program 15 (Business Solutions for IP Offices)

Program 20 (External Relations and External Offices)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense | **PCT Union**  Direct Union Expense | **Madrid Union**  Direct Union Expense | **The Hague Union**  Direct Union Expense |  |
| Program 3 - digital data management systems | Program 13 – OCR systems in national offices  *(59.4% - estimate by PM)* | Program 13 – OCR systems in national offices  *(31.7% - estimate by PM)* | Program 13 – OCR systems in national offices  *(8.9% - estimate by PM)* |  |
| Indirect Union expenses: Programs 9, 15 and 20 | | | | |

Expenditure related to activities contributing to ER VII.1 “IP-based platforms and tools for knowledge transfer, technology adaptation and diffusion from developed to developing countries, particularly least developed countries, to address global challenges” implemented by the following Programs:

Program 3 (Copyright and Related Rights)

Program 4 (Traditional Knowledge, Traditional Cultural Expressions, and Genetic Resources)

Program 18 (IP and Global Challenges)

Program 20 (External Relations and External Offices)

is allocated as “direct Union” and “indirect Union” expenses as shown below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CF Unions**  Direct Union Expense |  |  |  |  |
| Program 3 – ABC Book Service, ABC inclusive publishing |  |  |  |  |
| Program 4 - support for WIPO Re:Search, WIPO GREEN |  |  |  |  |
| Indirect Union expenses: Programs 18 and 20 | | | | |

Expenditure related to activities contributing to ERs III.1, III.3, III.6, V.1, V.2, VI.1, VI.2, VIII.1, VIII.2, VIII.4 and VIII.5 is allocated as “Indirect Union” expenses based on the “capacity to pay” principle.

Expenses for ERs I.1, I.2. III.2, IV.2, VIII.1, VIII.3 implemented by Program 21 and for ER VIII.5 implemented by Programs 21 and 24 are allocated in the same way as the expenses for administrative and management-related activities.

Expenditure related to activities contributing to Strategic Goal IX “Efficient Administrative and Financial Support Structure to enable WIPO to Deliver its Programs” (ERs IX.1-IX.5), implemented by the Programs shown below, is allocated as “Direct Admin” expenses to all Unions as follows: (a) direct attribution to the Unions of administrative costs such as the share of cost of server hosting at UNICC and share of cost of the Income Section in Finance; and (b) attribution to the Unions of the remaining “direct administrative” costs based on relative headcount shares. The administration related expenses that are not allocated as “Direct Admin” expenses are allocated as “Indirect Admin” expenses based on the “capacity-to-pay” principle.

|  |
| --- |
| Direct Admin/Indirect Admin |
| Program 21 (Executive Management) |
| Program 22 (Program and Resource Management) |
| Program 23 (HRMD) |
| Program 24 (General Support Services) |
| Program 25 (ICTD) |
| Program 26 (Internal Oversight) |
| Program 27 (Conference and Language Services) |
| Program 28 (Information Assurance, Safety and Security) |

**Allocation of IPSAS Adjustments by Union**

IPSAS adjustments to expenditure are allocated pro-rata among the Unions based on relative expenditure shares. IPSAS adjustments include after-service employee benefits, buildings and equipment depreciation, software and land surface rights amortization and capitalization.

**Table 11: Overall Scenario by Union**

*(in thousands of Swiss francs)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **CF Unions** | | **PCT Union** | | **Madrid Union** | | **Hague Union** | | **Lisbon Union** | | **Total** | |
|  | **2020/21 Income** | | **36,084** |  | **667,565** |  | **164,345** |  | **13,995** |  | **779** |  | **882,768** |  |
|  | **2020/21 Expenditure** | |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | *Direct Union* | 25,761 |  | 242,701 |  | 79,150 |  | 19,900 |  | 1,591 |  | 369,104 |  |
|  |  | *Direct Admin* | 12,750 |  | 117,630 |  | 56,206 |  | 11,786 |  | 846 |  | 199,218 |  |
|  |  | Sub-total, Direct | 38,511 |  | 360,332 |  | 135,357 |  | 31,686 |  | 2,437 |  | 568,322 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | *Indirect Union* | - |  | 120,651 |  | 11,384 |  | - |  | - |  | 132,035 |  |
|  |  | *Indirect Admin* | - |  | 62,178 |  | 5,867 |  | - |  | - |  | 68,044 |  |
|  |  | Sub-total, Indirect | - |  | 182,828 |  | 17,251 |  | - |  | - |  | 200,079 |  |
|  |  | **Total, 2020/21 Expenditure** | **38,511** |  | **543,160** |  | **152,607** |  | **31,686** |  | **2,437** |  | **768,401** |  |
|  | Estimated IPSAS adjustment to budget | | 928 |  | 13,090 |  | 3,678 |  | 764 |  | 59 |  | 18,518 |  |
|  | **Total Expenditure after IPSAS adjustments** | | **39,439** |  | **556,250** |  | **156,285** |  | **32,450** |  | **2,496** |  | **786,919** |  |
|  | **Operating Result** | | **(3,355)** |  | **111,315** |  | **8,060** |  | **(18,455)** |  | **(1,717)** |  | **95,849** |  |
|  | RWCF Target\* | | 19,255 | 50% | 135,790 | 25% | 38,152 | 25% | 4,753 | 15% | - | n/a | 197,950 | 25.8% |
| \*RWCF targets are calculated by applying the PBE factors, as per the Revised Policy on Reserves (WO/PBC/23/8), to the biennial expenditure for each Union | | | | | | | | | | | |  |  |  |

**Table 12: Income Estimates by Union**

*(in thousands of Swiss francs)*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **CF Unions** | | **PCT Union** | | **Madrid Union** | | **Hague Union** | | **Lisbon Union** | | **Total** | |
|  |  | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** | **Amount** | **%** |
| **Income on accrual basis** | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *Fees* | - | - | 665,575 | 99.7% | 162,039 | 98.6% | 12,639 | 90.3% | 50 | 6.4% | 840,302 | 95.2% |
| **Income on a cash basis** | |  |  |  |  |  |  |  |  |  |  |  |  |
|  | *Contributions (unitary)* | 34,754 | 96.3% | - | - | - | - | - | - | - | - | 34,754 | 3.9% |
|  | *Arbitration* | 594 | 1.6% | 561 | 0.1% | 1,518 | 0.9% | 627 | 4.5% | - | - | 3,300 | 0.4% |
|  | *Publications* | 7 | 0.0% | 700 | 0.1% | 60 | 0.0% | - | - | - | - | 767 | 0.1% |
|  | *Miscellaneous Income* | 676 | 1.9% | 676 | 0.1% | 676 | 0.4% | 676 | 4.8% | 676 | 86.8% | 3,380 | 0.4% |
|  | Sub-total | 36,031 | 99.9% | 1,937 | 0.3% | 2,254 | 1.4% | 1,303 | 9.3% | 676 | 86.8% | 42,201 | 4.8% |
|  | IPSAS adj. to income on a cash basis | 53 | 0.1% | 53 | 0.0% | 53 | 0.0% | 53 | 0.4% | 53 | 6.8% | 264 | 0.0% |
|  | **TOTAL** | **36,084** | 100% | **667,565** | 100% | **164,345** | 100% | **13,995** | 100% | **779** | 100% | **882,768** | 100% |

Table 13: Budget by Program and Union

(in Swiss francs)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **CF Union** | **PCT Union** | **Madrid Union** | **Hague Union** | **Lisbon Union** | **Total** |
| 1 | Patent Law | 413,140 | 5,587,398 | 176,362 | - | - | 6,176,900 |
| 2 | Trademarks, Industrial Designs and Geographical Indications | 1,083,600 | - | 3,521,700 | 812,700 | - | 5,418,000 |
| 3 | Copyright and Related Rights | 13,997,306 | 3,005,973 | 283,627 | - | - | 17,286,906 |
| 4 | Traditional Knowledge, Traditional Cultural Expressions and Genetic Resources | 7,279,770 | - | - | - | - | 7,279,770 |
| 5 | The PCT System | - | 222,078,589 | - | - | - | 222,078,589 |
| 6 | Madrid System | - | - | 62,172,573 | 312,232 | 66,085 | 62,550,890 |
| 7 | WIPO Arbitration and Mediation Center | 2,326,281 | 2,197,043 | 5,944,939 | 2,455,518 | - | 12,923,781 |
| 8 | Development Agenda Coordination | - | 3,448,831 | 325,413 | - | - | 3,774,244 |
| 9 | Africa, Arab, Asia and the Pacific, Latin America and the Caribbean Countries, Least Developed Countries | - | 25,499,754 | 3,310,333 | 682,267 | 69,590 | 29,561,944 |
| 10 | Transition and Developed Countries | - | 7,066,455 | 1,337,360 | 607,165 | 10,000 | 9,020,980 |
| 11 | The WIPO Academy | - | 12,246,363 | 1,155,499 | - | - | 13,401,862 |
| 12 | International Classifications and Standards | 661,070 | 5,141,658 | 1,469,045 | 73,452 | - | 7,345,226 |
| 13 | Global Databases | - | 7,115,278 | 3,039,723 | 814,249 | - | 10,969,250 |
| 14 | Services for Access to Information and Knowledge | - | 6,338,117 | 1,287,287 | 236,968 | - | 7,862,372 |
| 15 | Business Solutions for IP Offices | - | 13,427,550 | 1,266,950 | - | - | 14,694,500 |
| 16 | Economics and Statistics | - | 7,006,139 | 661,061 | - | - | 7,667,200 |
| 17 | Building Respect for IP | - | 4,369,224 | 412,256 | - | - | 4,781,480 |
| 18 | IP and Global Challenges | - | 4,576,120 | 431,778 | - | - | 5,007,898 |
| 19 | Communications | - | 15,382,155 | 1,451,375 | - | - | 16,833,530 |
| 20 | External Relations, Partnerships and External Offices | - | 12,865,498 | 1,721,001 | 691,605 | 25,000 | 15,303,104 |
| 21 | Executive Management | 1,316,263 | 18,286,200 | 6,073,972 | 1,150,991 | 87,377 | 26,914,802 |
| 22 | Program and Resource Management | 1,817,678 | 26,012,208 | 10,699,543 | 1,966,878 | 120,662 | 40,616,968 |
| 23 | Human Resources Management and Development | 1,313,722 | 18,250,891 | 6,062,244 | 1,148,768 | 87,208 | 26,862,833 |
| 24 | General Support Services | 1,966,296 | 27,316,788 | 9,073,586 | 1,719,404 | 130,527 | 40,206,601 |
| 25 | Information and Communication Technology | 2,316,054 | 34,099,071 | 11,614,707 | 2,284,655 | 153,745 | 50,468,231 |
| 26 | Internal Oversight | 253,885 | 3,527,106 | 1,171,569 | 222,007 | 16,853 | 5,191,421 |
| 27 | Conference and Language Services | 1,833,163 | 25,467,229 | 8,459,233 | 1,602,987 | 121,690 | 37,484,302 |
| 28 | Information Assurance, Safety and Security | 1,213,330 | 16,856,201 | 5,598,981 | 1,060,982 | 80,544 | 24,810,038 |
| 30 | SMEs and Entrepreneurship Support | - | 5,999,712 | 566,100 | - | - | 6,565,812 |
| 31 | The Hague System | - | - | - | 13,214,300 | - | 13,214,300 |
| 32 | Lisbon System | - | - | - | - | 1,419,900 | 1,419,900 |
| UN | Unallocated | 719,263 | 9,992,362 | 3,319,078 | 628,951 | 47,746 | 14,707,400 |
|  | **TOTAL** | **38,510,821** | **543,159,914** | **152,607,293** | **31,686,080** | **2,436,926** | **768,401,034** |

1. The share of resources in Program 6 supporting the operations of the Hague system is allocated to the Hague Union [↑](#footnote-ref-2)