

WIPO



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WORLD INTELLECTUAL PROPERTY ORGANIZATION
UNITED INTERNATIONAL BUREAUX FOR THE PROTECTION OF INTELLECTUAL PROPERTY

GENEVA

BIRPI

**ADMINISTRATIVE BODIES
OF WIPO AND OF THE UNIONS ADMINISTERED BY WIPO AND BIRPI**

**First Series of Meetings
Geneva, September 21 to 29, 1970**

FINANCIAL REGULATIONS

Report by the Director of BIRPI

SUMMARY

The present document deals with the question of financial regulations for the various units administered by the International Bureau and with two related questions: the date on which contributions are due and the working capital funds.

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Financial Regulations

1. At the time of writing this report, it is certain that the Convention Establishing the World Intellectual Property Organization (WIPO) and the Stockholm Acts of the Paris, Berne and Nice Unions will enter into force before the September 1970 meetings. The number of States which, to date, have accepted these texts corresponds to approximately 15% of the number of countries which are members of the Paris and Berne Unions. Although it is possible that other States will deposit their instruments of ratification or accession in time for them to become effective before the opening of the meetings which will begin on September 21, 1970, it is probable that at the date of those meetings at least three-quarters of the member countries of the Paris and Berne Unions and approximately two-thirds of the member countries of the Nice Union will not yet be bound by the Stockholm Acts. As far as the Madrid, The Hague and Lisbon Unions are concerned, it is probable that the Stockholm Acts will not yet be in force on September 21, 1970. Even if they were, the proportion of the member countries bound by the Stockholm Acts would probably not be greater than in the case of the other Unions.

2. In these circumstances, it would not seem to be very practical to undertake a reform of the present Financial Regulations of BIRPI. One of the most important features of the present system, namely, that of the supervision of the expenditure and the accounts by the Swiss Government, would in any case remain unchanged if, as proposed in another document (AB/I/6), the General Assembly of WIPO and the Assemblies of the Paris, Berne and Nice Unions designate the Swiss Government, with its agreement, for the auditing of the accounts.

3. Consequently, it is proposed that the General Assembly of WIPO and the Assemblies of the Paris, Berne and Nice Unions, instead of adopting new financial regulations, decide that as far as they are concerned the Financial Regulations of BIRPI (hereinafter designated as "the Regulations") and the Rules implementing the Financial Regulations of BIRPI (hereinafter designated as "the Rules") shall be applied

until a new decision is made, mutatis mutandis and subject to the provisions of the WIPO Convention and the Stockholm Acts of the Paris and Berne Conventions and the Nice Agreement.

4. The texts of the said Regulations and Rules are reproduced as annexes to the present document.

5. Among the changes which, by virtue of the principle of mutatis mutandis, would result for the International Bureau and the countries bound by the Stockholm texts, the following seem to be the most important:

(i) the Regulations and Rules would be applied not only to BIRPI but also to the "International Bureau" referred to in the various Stockholm texts (Regulations, Article 1),

(ii) the draft budgets would be prepared and the budgets would be adopted (cf. Regulations, Article 3.1, first sentence, and 3.2) (likewise) according to the procedures provided for in the Stockholm texts, namely:

- for WIPO: the Director General prepares the draft budget; the Coordination Committee gives its advice on the budget of the common expenses, prepares the draft budget of the Conference, and establishes the annual budgets; the General Assembly adopts the triennial budget of the expenses common to the Unions; the Conference adopts the triennial budget of the Conference (WIPO Convention, Articles 9(5), 8(3)(i), (iii), (iv), 6(2)(iv) and 7(2)(ii));

- for the Paris and Berne Unions: the Director General prepares the triennial budget and the annual budgets; the Executive Committee submits proposals to the Assembly concerning the draft triennial budget and approves the annual budgets; the Assembly adopts the triennial budget (Paris Convention (Stockholm), Articles 14(6)(a)(ii), (iii) and 13.2(a)(vi); Berne Convention (Stockholm), Articles 23(6)(a)(ii), (iii) and 22(2)(a)(vi));

- for the Nice Union: the triennial budget is adopted by the Assembly, whose meeting is prepared by the International Bureau (Nice Agreement (Stockholm), Articles 5(2)(a)(iv) and 6(1)(b));

(iii) the present Interunion Coordination Committee, having been replaced by the above-mentioned bodies (see document AB/I/1, paragraphs 33 to 35), would no longer be consulted (Regulations, Article 3.2, first sentence, and Articles 6.1, 6.2, 7.1, 8.1, 10.2, and 10.3);

(iv) the yearly accounts of the Paris, Berne and Nice Unions (Regulations, Article 7.2(a)) would (likewise) be approved by the Assemblies of the Paris, Berne and Nice Unions, respectively (Paris Convention (Stockholm), Article 13(2)(a)(vi); Berne Convention (Stockholm), Article 22(2)(a)(vi); Nice Agreement (Stockholm), Article 5(2)(a)(iv)), whereas the yearly accounts of WIPO would, by analogy with the cited provisions, be adopted by the General Assembly of WIPO; on the other hand, the Swiss Government alone, by virtue of its present powers and until new financial regulations settle the question, would fix the final allocation of common expenses (Regulations, Article 7.2(b)). The continuation of the present system on this point is possible, from a legal point of view, because the Stockholm texts do not deal with it and, from the practical point of view, it is advisable since the allocation of common expenses may be considered an integral part of the auditing of the accounts, which is a task that would be entrusted to the Swiss Government, even as far as WIPO is concerned (see document AB/I/6).

6. The Director of BIRPI is of the opinion that, depending on the number of countries which still remain bound by texts other than the Stockholm texts, the adoption of new financial regulations should wait until one of the next sessions of the General Assembly of WIPO and the Assemblies of the Unions. It is possible that the ordinary sessions to be held in 1973 could proceed with such a task. In any case, the International Bureau will be in a much better position, in a few years' time, to propose draft financial regulations containing practical solutions to the questions which the co-existence of the two systems will doubtless pose. It is only in the light of the experience gained that it will be possible to prepare the drafts. If they were to be prepared today, there would be a certain risk that some of the provisions would prove to be inapplicable in practice.

Date on which the Annual Contributions are Due

7. As far as the date on which the contributions are due is concerned, the situation in the present system regarding the Paris, Berne and Nice Unions is such that the contributions are due in the course of the year which follows the year to which the contributions relate (see Regulations, Article 9.1). As far as the special PCT and ICIREPAT contributions are concerned, they are due, according to established custom, in the course of the year to which they relate.

8. The Stockholm Acts of the Paris and Berne Conventions and the Nice Agreement provide that contributions are due on the first of January of the year to which they relate (Paris Convention (Stockholm), Article 16(4)(d); Berne Convention (Stockholm), Article 25(4)(d); Nice Agreement (Stockholm), Article 7(4)(c)). The same is true as far as the contributions of the States party to the WIPO Convention, not members of any of the Unions, are concerned (WIPO Convention, Article 11(4)(d)).

9. The question arises whether, notwithstanding the mandatory nature of the provisions in the Stockholm texts, the Assemblies of the Paris, Berne and Nice Unions and the States party to the WIPO Convention which are not members of any of the Unions would not wish to delay the application of these provisions until their second ordinary sessions in 1973. The Director of BIRPI would have no objection to such a decision, which would allow him to maintain, for only a small part of the member States, the present system of notifying the amounts of the contributions and their collection. On the other hand, he would have no objection either to a decision according to which the provisions in question of the Stockholm texts would be applied as from 1971. In the latter case, the member States of the Paris, Berne and Nice Unions which are bound by the Stockholm Acts would have to pay, in 1971, contributions for two years: on January 1, 1971, for the year 1971, and, at a date not specified during the year 1971, for the year 1970, whereas the States party to the WIPO Convention which are not members of any of the Unions would have to pay their contributions for 1971 on January 1, 1971, rather than in 1972.

10. The Assemblies of the Paris, Berne and Nice Unions and the States party to the WIPO Convention which are not members of any of the Unions are invited to choose between the two possibilities referred to in the preceding paragraph and to adopt decisions according to their choice.

Working Capital Funds

11. There are no working capital funds in the present financial system of BIRPI. According to the Acts of the Paris and Berne Conventions prior to the Stockholm Acts, it is the Government of the Swiss Confederation which makes advances to BIRPI in order to cover BIRPI's needs in cash (see Paris Convention (Lisbon), Article 13(10)); Berne Convention (Brussels), Article 23(5); Nice Agreement (Nice), Article 5(1). These needs arise mainly because--as stated above in paragraph 7--the contributions are not paid until after the financial year to which they relate.

12. The Stockholm texts provide for the constitution of working capital funds for WIPO (WIPO Convention, Article 11(8) and for the Paris (Article 16(6)), Berne (Article 25(6)) and Nice (Article 7(6)) Unions. The same is true in respect of the Stockholm Acts of the Madrid (Trademarks), Hague and Lisbon Agreements, but since these Acts are not yet in force the question of the establishment of working capital funds for the Madrid, Hague and Lisbon Unions does not yet arise.

13. The Director of BIRPI is of the opinion that the constitution of working capital funds for WIPO and for the Paris, Berne and Nice Unions should wait until the ordinary triennial sessions of 1973. There are several reasons for delaying such a decision. The number of States bound by the Stockholm texts is still relatively small and the amount of any working capital fund constituted only by such States would be very modest. It would not eliminate the need for advances granted by Switzerland. Furthermore, well thought-out proposals could not be made unless all the working capital funds were constituted at the same time or unless at least the working capital fund of the Madrid Union were also constituted since the budget of that Union amounts to about

one-half of the budget of BIRPI or the International Bureau. Finally, any decision concerning the amounts of the working capital funds and the terms of their payment would carry more weight if the decision were taken by a much higher number of States than the number of States bound by the Stockholm texts at the present time.

14. The Assemblies of the Paris, Berne and Nice Unions, as well as the WIPO Conference, are invited to make a decision on the question of the constitution of working capital funds.

/Follows Annex/

FINANCIAL REGULATIONS AND RULES OF BIRPI

A. FINANCIAL REGULATIONS

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A. FINANCIAL REGULATIONS

Article 0. Definitions

- 0.1 Supervisory Authority: the Government of the Swiss Confederation
- 0.2 Paris Union: International Union for the Protection of Industrial Property
- 0.3 Berne Union: International Union for the Protection of Literary and Artistic Works
- 0.4 Madrid Union: Union for the International Registration of Trademarks
- 0.5 The Hague Union: Union for the International Deposit of Industrial Designs
- 0.6 Nice Union: Union for the International Classification of Goods and Services to which Trademarks are Applied
- 0.7 Lisbon Union: Union for the Protection of Appellations of Origin and their International Registration
- 0.8 Trademark Service: Service maintained for the Madrid Union
- 0.9 Design Service: Service maintained for the Hague Union
- 0.10 Appellations Service: Service maintained for the Lisbon Union
- 0.11 Interunion Coordination Committee: Permanent Bureau of the Paris Union and Permanent Committee of the Berne Union, in joint session
- 0.12 Consultative Committee: Consultative Committee of the Paris Union.

Article 1. Applicability

These Regulations shall govern the financial administration of BIRPI.

Article 2. Financial Period

The financial period shall be the calendar year.

Article 3. Preparation of Budget

3.1 For each financial period (calendar year) a draft budget shall be established by the Director. It will show the estimated income and expenditure separately for

the Paris Union (Industrial Property),
the Berne Union (Copyright),
the Nice Union (Classification),
the Madrid Union (Trademarks),
the Hague Union (Designs),
the Lisbon Union (Appellations of Origin), once it
starts operating.

These estimates shall be broken down into chapters and headings, and shall be accompanied by explanations and supporting documents.

Estimates of the expenditure common to the various Unions (hereinafter referred to as "common expenses") shall be made and shall be accompanied by a provisional estimate of the share of each Union in the common expenses. Such shares shall be equitable and adapted to the circumstances in each case. They shall be based on the extent to which each Union is expected to benefit from the common expenses. All estimates of income and expenditure shall be expressed in Swiss francs and, for information, in United States dollars, and shall be accompanied by appropriate explanations.

3.2 The Director shall submit to the Interunion Coordination Committee, for advice, by the first of August of each year, the draft budget for the next year; the Committee shall present its observations and recommendations within 60 days. On any question dealing with the Paris Union, due regard will be had for the triennial reports of the Consultative Committee. The same applies to the discussions of any representative body of the other Unions.

3.3 By the first of November preceding the financial period under consideration, the Director shall submit his draft budget to the Supervisory Authority.

3.4 (a) The budget shall be adopted before the beginning of the financial period.

(b) Adoption of the budget shall constitute authorization for the Director to incur expenses and make payments for the purposes stated in the budget, and up to the amounts so stated.

Article 4. Transfers

4.1 The Director may make transfers from one heading of the budget to another for any given financial period up to a limit of 5% (five per cent) of the total funds credited for that period, when such transfers are necessary to ensure the proper functioning of the services.

4.2 Funds obligated but not expended by the end of the financial period shall remain available throughout the next financial period for the purpose of liquidating the obligations

Article 5. Accounts

5.1 The Director shall establish draft accounting rules, which shall be submitted to the Interunion Coordination Committee for advice.

5.2 These rules shall include provisions fixing the conditions in which BIRPI shall establish such documents as shall be necessary for an accurate allocation of the common expenses in conformity with the principles laid down in Article 3.1.

5.3 The Director shall be responsible for the organization and proper working of the accounting service.

5.4 Within four weeks after the end of each month, the Director shall submit to the Supervisory Authority the supporting documents concerning payments received and disbursements effected in the course of that month. These documents shall be signed by the Director or, on his authority, by the person in charge of the internal control instituted under Article 10.1(d).

Article 6. Management Reports

6.1 Within five months after the end of each financial period, the Director shall submit to the Supervisory Authority and the Interunion Coordination Committee a management report (rapport de gestion), dealing with the activities of BIRPI and all questions of interest to it. This management report shall include the statements of account, the balance sheet, and a statement on the contributions of the member States.

6.2 The Interunion Coordination Committee shall present observations and make any recommendations it deems appropriate.

6.3 After approval by the Supervisory Authority, the management report shall be transmitted to all the member States of the various Unions.

Article 7. Final Accounts

7.1 Within three months after the end of each financial period, the Director shall establish the final accounts and shall submit them to the Interunion Coordination Committee and the Supervisory Authority.

7.2 (a) The Interunion Coordination Committee shall, with due regard for any observations, recommendations or suggestions made by the bodies referred to in Article 3.2, examine whether the share of each unit in the common expenses has been correctly estimated and assessed, and, if it finds that such is not the case, it shall propose the required adjustments.

(b) The final allocation shall be established and the final accounts approved by the Supervisory Authority.

Article 8. Surpluses and Deficits

8.1 If, after the approval of the final accounts, the accounts of:

(i) any of the following Unions, namely:

the Paris Union,
the Berne Union,
the Nice Union,

shows a surplus of income, such surplus shall be paid into the reserve funds, provided the advances made by the Swiss Confederation have been reimbursed. The Interunion Coordination Committee may make the suggestion that such payment should not be made if the amount of the reserves has become too large. In the latter case, the contributions of the member States of such Union shall be diminished accordingly in the following years;

(ii) any of the following services, namely:

the Trademark Service (Madrid Agreement),
the Design Service (The Hague Agreement),

shows a surplus of income, such surplus, after retention of the authorized amounts for reserve funds, shall, in conformity with the provisions of the applicable Agreement, be distributed among the member States of that Agreement;

(iii) the Appellations Service (once it comes into existence) shows any surplus of income, such surplus shall be paid into the reserve fund of that Service.

8.2 If, after the approval of the final accounts, the accounts of:

(i) any of the following Unions, namely:

the Paris Union,
the Berne Union,
the Nice Union,

shows a deficit, not coverable out of reserve funds, the Interunion Coordination Committee shall suggest measures calculated to remedy the situation:

(ii) any of the following Services, namely:

the Trademark Service (Madrid Agreement),
the Design Service (The Hague Agreement),
the Appellations Service (Lisbon Agreement),

shows a deficit, not coverable out of reserve funds, the member States or the representative body, if any, of that Agreement shall propose a plan to redress the financial situation either by an increase of the fees, or by the introduction of a system of contributions by States.

Article 9. Contributions of Member States

9.1 The Director shall communicate, each year, to the member States of the Paris, Berne and Nice Unions the amount of their contributions for the last preceding year on the basis of the class to which they belong.

9.2 Contributions shall be paid in Swiss francs.

9.3 New member States shall be required to pay their contributions from the year following that in which they became members.

Article 10. Internal Financial Administration of BIRPI

10.1 The Director, with the advice of the Interunion Co-ordination Committee, shall establish the rules regulating the organization of the financial administration of BIRPI. These rules should ensure an effective and economic financial administration. They should, in particular:

(a) provide that all payments be made on the basis of supporting vouchers and other documents showing that the services or goods to be paid for have been received, and that payment has not previously been made;

(b) establish the conditions in which a staff member of higher rank will exercise the functions of Controller as described in Article 10.2. In the exercise of his functions as Controller, such staff member is directly responsible to the High Supervisory Authority.

(c) designate the officers who may receive monies, incur obligations, and make payments on behalf of BIRPI;

(d) maintain an internal financial control which shall provide for an effective permanent supervision and/or control of all financial transactions in order to ensure:

- (i) the regularity of the receipt, custody, and disposal of all funds and other financial resources of BIRPI,
- (ii) the conformity of all obligations and expenditure with the budget of BIRPI,
- (iii) the economic use of the resources of BIRPI,
- (iv) the keeping of regular inventories of equipment and other movables.

10.2 Except as permitted by the Regulations, no financial obligation shall be incurred without the authorization of the Controller. If the Director disagrees with the Controller, he may direct the latter to authorize the expenditure in question. In such case, the Controller shall attach, to his authorization, a report and shall immediately communicate the said report to the Supervisory Authority. The latter shall bring the matter to the attention of the Interunion Coordination Committee.

10.3 The Director may, after full investigation, authorize the writing off of losses of cash, stores and other assets, provided that a statement of all such amounts written off shall be submitted to the Supervisory Authority and the Interunion Coordination Committee together with the annual accounts.

10.4 Tenders for equipment, supplies and other requirements shall be invited within the limits and under the conditions specified in the Rules.

Article 11. Entry into Force

These Regulations enter into force on July 1, 1963. As from that date, the provisions concerning the financial administration of BIRPI, contained in the Regulations concerning the organization and management of BIRPI of November 8, 1955, are repealed.

Berne, July 12, 1963.

For the Swiss Federal Council:

The President of the Confederation

The Chancellor of the Confederation

B. RULES IMPLEMENTING THE FINANCIAL REGULATIONS

C o n t e n t s

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I. ORGANIZATION OF THE FINANCIAL SERVICES

Article 1. Hierarchy

(a) The Finance and Personnel Division of BIRPI shall be placed under the direction of a staff member belonging to the higher categories of staff, who will also carry out the duties of the Controller referred to in Article 10.2 (of the Financial Regulations of July 12, 1963). He shall be designated hereinafter as the "Controller" whenever his duties as Controller are involved, and as "Head of the Finance and Personnel Division" when his other duties are involved.

(b) In his capacity of Controller, the said officer is directly responsible to the Supervisory Authority. If he refuses to sign a paper proposing an expenditure by the Director, the latter may issue an order, explaining the reasons therefor, that the necessary paper concerning the expenditure be signed. In such case, the Controller shall accompany his signature by a report, which he will immediately communicate to the Supervisory Authority.

(c) In his capacity of Head of the Finance and Personnel Division, the said officer is under the supervision of the Deputy Director whose duties include administrative and financial matters (hereinafter designated as the "Deputy Director").

(d) If the Controller is prevented from carrying out his tasks because of sickness, leave or other reasons, his tasks will be performed by an officer, other than the Deputy Director, designated for that purpose by the Director. Any such designation is immediately notified to the Supervisory Authority.

Article 2. Incurring of Obligations

(a) Subject to the provisions of paragraph (b), below, every commitment to incur an obligation requires the signatures of the Deputy Director and the Controller. The Deputy Director examines the question whether the proposed expenditure is in conformity with the general policy and with the program, whereas the Controller examines the questions whether the proposed

expenditure is in conformity with the budget and the provisions of the treaties and regulations, whether the necessary funds will in fact be available at the time when payment is due, and whether the expenditure is in conformity with the principles of economical use of the resources of BIRPI. The Controller shall see to it that every commitment to incur an obligation be properly recorded.

(b) As to expenses which recur periodically because the service is performed or the goods are delivered over a certain period of time (for example, salaries of the staff, contracts for the printing of periodicals, insurance contracts, contracts concerning the upkeep of the building), it shall suffice that the commitment to incur expense be signed once, namely, before the contract concerning the service or goods is concluded.

Article 3. Disbursements

(a) Disbursements shall be effected only upon presentation of the supporting documents signed by the following staff members:

(i) by the staff member who has received the goods or the service, in order to certify that the goods have been delivered or the service has been rendered and that the quality and the quantity correspond to the order given;

(ii) by the Head of the Finance and Personnel Division, in order to certify that the expenditure is in conformity with the commitment to incur the expenditure, and that the amount is in conformity with the regulations in force (for example, as far as salaries, subsistence allowances, etc., are concerned, that they are in conformity with the Staff Regulations and Rules

(iii) by the Deputy Director, in order to certify that the disbursement is in conformity with the general policy and the program.

These signatures will constitute authorization to disburse.

(b) Any postal or bank cheque, as well as any other order for payment issuing from BIRPI, shall be signed by the Head of the Finance and Personnel Division and by one of the staff members designated for that purpose by the Director. They can append their signatures only on the basis of an authorization for disbursement (see paragraph (a)).

(c) All available cash belonging to BIRPI shall be kept in a safe. The total of such cash may not exceed ten thousand Swiss francs outside the hours during which banks are open.

(d) The Head of the Finance Services, who is under the supervision of the Head of the Finance and Personnel Division, is responsible for the cash kept in the safe. He shall be in possession of one set of keys of the safe of BIRPI. Two other sets of the same keys shall be placed in sealed envelopes signed by the Head of the Finance Services: one of the envelopes shall be in the possession of the Director and the other in the possession of the Controller. The Head of the Finance Services shall designate another staff member from the said Services to replace him in case of absence. If both these officers are absent, the safe shall be opened in the presence of at least two persons; an inventory of its contents shall be drawn up and the remaining cash shall be checked against the balance mentioned in the cash book.

(e) Payments in cash shall be effected only on the basis of an authorization for disbursement (see paragraph (a)).

(f) From time to time, and at irregular intervals, the Controller shall make a random check of the cash in hand. A report shall be drawn up and sent to the Supervisory Authority.

Article 4. Receiving of Moneys

(a) The Head of the Finance and Personnel Division and the Head of the Finance Services are the only persons entitled to receive cash payments, for which a receipt shall be established and signed by one of them.

(b) Cheques issued by persons other than BIRPI and made out to the order of BIRPI shall be crossed and registered as soon as received. Thereafter they shall be endorsed by the Head of the Finance and Personnel Division and by one of the staff members designated for that purpose by the Director, to be credited to the post office or bank accounts of BIRPI. No staff member is authorized to cash such cheques.

(c) Cheques made out by BIRPI to its own order, as well as any other order addressed by BIRPI to a bank, to the postal cheques office or to any other person, for the payment of cash, must be signed by two staff members, one of whom must be the Director or the Deputy Director and the other the Controller or, if the Controller is not available, the Head of the Finance Services.

Article 5. Tenders

(a) Purchases of supplies, equipment and furniture shall be made on the basis of three tenders, except if the value thereof does not exceed five thousand francs.

(b) The most advantageous offer must be accepted if the guarantees as to quality and delivery dates are the same. Purchases shall be made in the largest possible number of member States.

Article 6. Inventories

(a) Inventories of equipment and furniture shall be kept by the Head of the Chancellerie, who, for the purposes of this task, shall be under the supervision of the Controller. Every item of equipment or furniture whose value or price exceeds one hundred francs must appear in this inventory. The Controller shall periodically check the inventory.

(b) Inventories of paper stocks kept outside the BIRPI building shall be under the responsibility of the Controller.

(c) Each staff member of BIRPI shall be responsible for the economical utilization of the office supplies put at his disposal. The Controller shall supervise the economical use of the stocks of such supplies.

II. BOOKKEEPING

Article 7. Proper and Common Expenses

(a) Any expenditure which is incurred in the exclusive interest of a given Union shall be considered as a "proper expense" of that Union.

(b) Any expenditure which is incurred in the interest of two or more Unions shall be considered as a "common expense."

(c) The books of BIRPI shall be kept in such a way as to allow of a clear distinction between proper and common expenses.

Article 8. Documents Concerning the
Allocation of Common Expenses

(a) At the close of each financial period, the following documents shall be established as far as the past financial period is concerned:

(i) A list of the staff members grouped according to the services to which they were assigned during the financial period; there shall be as many groups as there are allocation percentages for salaries; notes accompanying this list shall indicate any changes in the assignment of any staff members which may have occurred during the financial period. This list shall be signed by the Head of the Finance and Personnel Division and by the Director.

(ii) A statement of the number of copies which have been printed of each periodical published by BIRPI; this statement shall also indicate the number of pages of each issue. It shall be signed by the Head of the Publications Service.

(iii) A statement of the number of copies of any other publication printed by BIRPI; this statement shall also indicate the number of pages of each publication. It shall be signed by the Head of the Publications Service.

(iv) A statement, for each printed publication, of its total cost as far as the costs of paper, printing and binding are concerned. These statements shall be signed by the Controller.

(v) A list of the official missions which have been effected for BIRPI outside Switzerland. Missions shall be grouped according to the percentages of allocation applied; if the cost of a mission exceeds ten thousand Swiss francs, a special note shall indicate the reasons for the mission and, if the expenses are allocated among several Unions, the reasons for the percentage applied. This list shall be signed by the Director.

(vi) A list of conferences organized by BIRPI; the conferences shall be grouped according to the percentages of allocation applied; if the cost of a conference exceeds ten thousand Swiss francs, a special note shall indicate the reasons for the conference and, if the expenses are allocated among several Unions, the reasons for the percentage applied. This list shall be signed by the Director.

(vii) A report, signed by the Director, showing the proportion of the surfaces of the building used by the various services.

(viii) A list, signed by the Director, of purchases of furniture or supplies exceeding five hundred francs each and showing the service for which each purchase was intended.

(ix) A list of the fees paid to outside persons (with the exception of the fees paid for articles published in the periodicals of BIRPI and for the translation of such articles), grouped according to the percentages of allocation applied; if the fees for any given work exceed ten thousand Swiss francs, a special note shall indicate the reasons for which an outside person has been engaged and, if the expenses are allocated among several Unions, the reasons for the percentage applied. This list shall be signed by the Director.

(b) At least once every three years the following documents shall be established as far as the last financial period is concerned:

(i) A statement, signed by the Head of the Finance Services, showing the number of bookkeeping operations, broken down according to the various services which they concern.

(ii) A statement, signed by the Head of the Chancellerie, concerning the mail and the documents, and indicating, for each service, the total number of items received and dispatched, as well as the number of pages of each mimeographed document.

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