

WIPO



AB/II/3
ORIGINAL: French
DATE: August 15, 1971

WORLD INTELLECTUAL PROPERTY ORGANIZATION

UNITED INTERNATIONAL BUREAUX FOR THE PROTECTION OF INTELLECTUAL PROPERTY

GENEVA

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

**Second Series of Meetings
Geneva, September 27 to October 2, 1971**

FINANCES FOR THE YEAR 1970

Report by the Director General

SUMMARY

This document and its annexes, together with the Management Report for 1970, contain the accounts of the International Bureau, the report of the auditors on those accounts, and other information concerning finances for 1970.

They are presented for information and also for advice and comments by the Coordination Committee of WIPO and the Executive Committees of the Paris and Berne Unions.

Accounts for 1970 and the Auditors' Report

1. The accounts for the year 1970 are included in the Management Report for 1970, a document which was sent to each member State in July 1971.

2. Further details on finances for 1970 are included in the present report, to which is attached, among other documents, the report of the auditors on the accounts for 1970 (Annex A). It is recalled that the Swiss Government is the auditor of the accounts of WIPO (BIRPI). The yearly accounts of WIPO are adopted by the General Assembly of WIPO and those of the Paris, Berne and Nice Unions by the Assemblies of those Unions. The final allocation of common expenses between the Unions continues to be fixed by the Swiss Government (see document AB/I/5, paragraph 5(iv)). It is to be noted that the accounts in question relate to WIPO and BIRPI so that the General Assembly of WIPO and the Assemblies of the Unions mentioned above have the power of approval as far as States bound by the Stockholm instruments are concerned, and the Swiss Government, as Supervisory Authority of BIRPI, has similar powers as far as the other member States are concerned.

3. The accounts for 1970 were approved by the Swiss Government in its capacity of Supervisory Authority of BIRPI and certified by it as auditor of the accounts of WIPO and of the Unions on July 7 and 9, 1971 (see the letter of the Swiss Federal Political Department and the "Conclusions" of the Auditors' Report in Annex A).

4. Approval of the same accounts by the General Assembly of WIPO and the Assemblies of the Unions will have to await the next ordinary sessions, scheduled for 1973. Although an extraordinary session of the Assembly of the Madrid Union will take place in 1971 (document AB/II/8), it is more practicable and convenient to consider the question of approval of the 1970 to 1972 accounts of that Union at the same time as those of WIPO and the other Unions mentioned above, that is, at the 1973 sessions of the Assemblies. It is therefore proposed to proceed accordingly.

5. Action by the General Assembly of WIPO and the Assemblies of the Unions must be preceded by advice from the Co-ordination Committee of WIPO and the Executive Committees of the Paris and Berne Unions for the following reasons:

(i) one of the functions of the Co-ordination Committee is to

"give advice to the organs of the Unions, the General Assembly [of WIPO], the Conference [of WIPO], and the Director General, on all ... financial ... matters of common interest either to two or more of the Unions, or to one or more of the Unions and the [WIPO] Organization" (WIPO Convention, Article 8(3)(i)), and (ii) one of the functions of the Executive Committees of the Paris and Berne Unions is to submit, with appropriate comments, to the Assemblies of these Unions the periodical reports of the Director General and the yearly audit reports on the accounts (see the Stockholm Acts of the Paris Convention (Article 14(6)(a)(iv)) and of the Berne Convention (Article 23(6)(a)(iv))).

6. The Coordination Committee of WIPO and the Executive Committees of the Paris and Berne Unions are invited to give their advice and make the submissions referred to in the preceding paragraph on the basis of the Management Report for 1970 and the present document.

7. It is to be noted that the allocation of common expenses is reported on in Part B of Annex B to the present report.

8. It is also to be noted that the sum of 376.60 francs has been written off as irrecoverable (see Annex C).

Arrears in Contributions

9. The Swiss Federal Political Department, in transmitting the report of the auditors, has called attention to the arrears in contributions in the Paris, Nice and Berne Unions. Such arrears had reached the amount of 1,328,000 francs by the end of 1970. The corresponding figure for 1968 was 583,000 francs, and for 1969 it was 953,000 francs. In other words, there is a growing and substantial increase in arrears.

10. Annex D sets out, in respect of the three Unions referred to above, the arrears by country and by year for the last 5 years.

11. Obviously, such arrears are most undesirable not only for the International Bureau and--as grantor of advances-- for the Swiss Government but also for the States themselves which are in arrears because arrears oblige them to budget

for and to pay larger sums in the year in which they are paid up. This will become particularly inconvenient when the present system of paying after the financial year is changed to the system of paying at the beginning of the financial year (see document WO/CC/II/2, paragraphs 2 to 6).

12. The Coordination Committee of WIPO and the Executive Committees of the Paris and Berne Unions might wish to consider measures to discourage building up further arrears and to encourage prompt payment of existing arrears. Among such measures, the introduction of an obligation to pay interest on arrears could be envisaged.

13. The Coordination Committee of WIPO and the Executive Committees of the Paris and Berne Unions are invited to take a position on the question of arrears.

Deficits of the Hague and Lisbon Unions

14. The Swiss Federal Political Department, in transmitting the report of the auditors, called attention to the deficits of the Hague and Lisbon Unions. The allocation of the deficit of the Hague Union, as of December 31, 1970, is contained in Annex E.

15. As far as the Hague Union is concerned, the cumulative deficit at the end of 1970 was 54,000 francs (this figure and all subsequent figures are rounded to the next thousand), as against 64,000 francs at the end of 1969. The budget for 1971 foresees a deficit of 102,000 francs and that for 1972 a deficit of 113,000 francs. Thus, by the end of 1971, the deficit will probably not exceed the limit (200,000 francs) up to which, in accordance with the existing arrangements, deficits are provisionally covered by advances from the Swiss Government. In the circumstances, the meeting of the member States of the Union envisaged in paragraph 66 of document AB/I/33 does not seem to be necessary. Unless the deficit, in 1971 or 1972, is substantially less than is budgeted for, the said limit will, however, be attained by the end of 1972. In that event, the possibilities described in paragraph 12 of document AB/II/7 will have to be considered by a meeting of the member States.

16. As far as the Lisbon Union is concerned, the deficit at the end of 1970 was 15,000 francs. The budget for 1971 is balanced and that for 1972 forecasts a surplus of 2,000 francs. The smallness of the amounts involved does not seem to call for any special action at the present time. It is to be hoped that surpluses in future years will allow the absorption of any deficit which, in the meantime, would be covered from the advances granted by the Swiss Government.

[Annexes follow]

AB/II/3
page 1

ANNEX A

REPORT OF THE AUDITORS

preceded by the letter of transmittal
of the Swiss Federal Political Department

/Translated from the French/

FEDERAL POLITICAL DEPARTMENT

3003 Berne, July 9, 1971

Sir,

We refer to your letter of June 16, 1971, with which you were kind enough to send us, for approval, the draft Management Report for 1970 of your Organization.

Examination of the draft, which we undertook together with the Federal Audit Service [Contrôle fédéral des finances] confirmed that the accounts reproduced therein agree with the results of the auditing of the books kept by the Finance Section.

We enclose herewith two copies of the report drawn up by the Federal Audit Service on the auditing of the accounts for the 1970 financial year and of the balance sheet as of December 31, 1970. In doing so we wish to draw your attention, in particular, to the situation described on page 9* of the report--see subparagraph 3.2.1--concerning arrears of contributions owed by certain States.

The Audit Service also raises once again the subject of the deficit of the Hague and Lisbon Unions, on page 11* paragraph 3.2.2. In this connection it seems necessary that solutions for these problems must be seriously sought.

Yours faithfully,

FEDERAL POLITICAL DEPARTMENT
International Organizations

Enclosures: 1 report
in two copies

* see pages 10 and 11 of the English translation

FEDERAL AUDIT SERVICE
No. 933.5.1

Contrôle fédéral des finances

REPORT

on the

Auditing of the Balance Sheet and Accounts
of the
World Intellectual Property Organization (WIPO)
and the
United International Bureaux for the Protection of
Intellectual Property (BIRPI)
for the 1970 Financial Year
effected in Geneva, in the months of September
and October 1970 and May 1971

To the Head of the International Organizations Division of
the Federal Political Department in Berne

./.
We have the honor to send you four copies of the at-
tached report, and take the liberty of drawing your atten-
tion to the situation described in paragraph 3.2.1, concern-
ing contributions in arrears; in our opinion this situation
has become somewhat disquieting.

Two copies of this report are to be forwarded by you
to the competent bodies of WIPO/BIRPI.

3003 Berne, July 7, 1971

FEDERAL AUDIT SERVICE
/Contrôle fédéral des finances/
Baumann
Acting Director

I. GENERAL REMARKS

1. Mandate. The mandate entrusted to the Federal Audit Service [Contrôle fédéral des finances] concerning international organizations is based on an Order issued by the Federal Council on May 27, 1958, itself based on a report by the Federal Political Department dated April 24, 1958, which determined the obligations with respect to the auditing of the accounts of those organizations.

As far as the present specific mandate is concerned, the General Assembly of WIPO and the Assemblies of the Paris, Bern and Nice Unions unanimously decided, at their meetings in Geneva from September 21 to 29, 1970, to designate Switzerland to carry out the task of auditing the accounts for the years 1970 to 1973 (document AB/I/33, paragraph 44). In accordance with this mandate we undertook, from September 28 to October 8, 1970, from May 10 to 14 and May 24 to 28, 1971, the auditing of the accounts for the 1970 financial year and of the balance sheet as of December 31, 1970, at the headquarters of the World Intellectual Property Organization and the United International Bureaux for the Protection of Intellectual Property (hereinafter WIPO/BIRPI).

With regard to the above denomination, we note that the World Intellectual Property Organization (WIPO) was established by a Convention signed at Stockholm on July 14, 1967, which entered into force on April 26, 1970. The United International Bureaux for the Protection of Intellectual Property (BIRPI) still exist legally for all countries which are not yet members of WIPO, and will continue to do so until all the member countries of the various Unions have become members of WIPO. For all practical purposes, and as long as this transitional period lasts, it is impossible to distinguish between WIPO and BIRPI. For this reason we shall use the abbreviations WIPO/BIRPI in this report to denote the Organization as a whole.

2. Information received and discussions. Mr. A. Jaccard, Head of the Finance Section, and his assistants obligingly supplied us with all the information and documents we required in order to carry out our task.

After the auditing was completed Mr. Werner Frei, Section Head, had the opportunity of discussing the results of the audit with Mr. Bodenhausen, the Director General.

II. 1970 BUDGET AND ACCOUNTS

1. Budget and general results. The draft program and budget of WIPO/BIRPI for 1970 was published in document CCIU/VII/9, dated July 11, 1969. The draft budget in that document was subsequently amended by document CCIU/VII/11, dated September 16, 1969, in that the income derived from the fees of the Madrid Union was increased from 3,650,000.-- francs to 3,950,000.-- francs. This rise in anticipated income was due to an increase in the number of international registrations of marks recorded during previous months.

During its session held in Geneva from September 22 to 26, 1969, the Interunion Coordination Committee approved the draft program and budget for 1970 in the form submitted to it (document CCIU/VII/16, dated September 26, 1969, paragraph 71).

This draft was then submitted by the Director of WIPO/BIRPI to the High Supervisory Authority for acceptance, pursuant to Article 3.3 of the Financial Regulations of the Organization. On the proposal of the Federal Political Department, and after consultation with the Federal Finance Administration, the Federal Council decided, at its meeting on November 13, 1969, to accept the draft budget, which provided for:

total receipts of	8,023,000.-- francs
and	
total expenditure of	8,315,000.-- francs
giving an excess of	<hr/>
expenditure of	292,000.-- francs

As for the overall results of the 1970 financial year, these were considerably more favorable than was forecast by the budget, for, instead of an excess of expenditure of 292,000.-- francs, there was a surplus of receipts of 50,439.-- francs. The final figures for receipts and expenditure were as follows:

receipts	8,081,074.-- francs
expenditure	8,030,635.-- francs
	<hr/>
surplus	50,439.-- francs

Due account should be taken of the fact that the interest credited to the reserve fund of the Madrid Union (210,850.--) and fees charged under Article 8(2)(b) and (c) of the Nice Act of the Madrid Agreement, which are distributed in accordance with Article 8(5) and (6) of the same Act (2,710,275.--), are not included in the above figures.

The results of the 1970 financial year for each Union, compared with the budget, are as follows:

	<u>1970 Accounts</u>		<u>1970 Budget</u>
	+ = surplus of receipts		+ = surplus of receipts
	./.= excess of expenditure		./.= excess of expenditure
	<hr/>		<hr/>
	francs		francs
Madrid Union	+ 204,403.--		+ 34,000.--
The Hague Union	+ 10,528.--		./. 42,000.--
Lisbon Union	+ 1,938.--		+ 3,000.--
Paris Union	./. 100,186.--		./. 197,000.--
Nice Union	./. 11,830.--		./. 37,000.--
Berne Union	./. 54,414.--		./. 53,000.--
	<hr/>		<hr/>
Total	+ 50,439.--		./. 292,000.--
	<hr/>		<hr/>

Apart from the Berne and Lisbon Unions, all the Unions achieved better results than those forecast in the budget. This is particularly important in the case of the Hague Union, which not only no longer has a reserve fund, but actually has an accumulated deficit as shown in the balance sheet.

The above results are reflected in increases or decreases in the reserve funds or accumulated deficits in the balance sheet as of December 31, 1970. This question is dealt with in Chapter 3 below, "Balance Sheet as of December 31, 1970."

As far as the results of the Paris, Nice and Berne Unions are concerned, it should be noted that the figures were obtained by regarding the contributions of member States for 1970 as receipts. In fact most of these contributions are only credits, since under the systems of those three Unions member States normally pay their contributions only after the accounts of the financial year are closed.

2. Accounts

2.1 Receipts. The figures appearing in Table WIPO/2 of the Management Report (page 42) under the heading "Receipts and Contributions" agree with those in the accounts. The accounting entries relating to receipts were verified by means of test checks.

With regard to the mandatory and ordinary contributions of member countries of the Paris, Nice and Berne Unions, these were calculated according to the rules contained in the Conventions and Agreements in force and within the contribution ceilings established on July 14, 1967, at the Stockholm Diplomatic Conference. While the contribution ceiling for the Nice Union has remained unchanged since 1963 (71,428.-- francs), those of the Paris and Berne Unions increased respectively from 1,400,000.-- francs (1969) to 1,600,000.-- francs (1970) and from 900,000.-- francs (1969) to 1,000,000.-- francs (1970). We checked the accuracy of Tables WIPO/5/6 and 7 of the Management Report (pages 46 to 51) relating to the above contributions.

As for special contributions, 25 countries shared in the financing of the Plan for a Patent Cooperation Treaty (PCT), and 16 countries in that of the Paris Union Committee for International Cooperation in Information Retrieval Among Patent Offices (ICIREPAT). These special contributions also increased: from 275,585.-- francs (1969) to 360,235.-- francs (1970) for PCT and from 78,500.-- francs (1969) to 95,885.-- francs (1970) for ICIREPAT.

With respect to charges and registration fees, we note that the receipts of the Madrid Union (Registration of Marks) increased by 323,888.-- francs in relation to 1969. This increase is mainly due to the raising of the charges and fees from October 1, 1970, onwards.

The increase in miscellaneous receipts from 85,396.-- francs in 1969 to 190,545.-- francs in 1970 is due to the payment by the International Union for the Protection of New Plant Varieties (UPOV) for various services rendered by WIPO/BIRPI in the course of 1970.

We also checked entries concerning interest, on the basis of bank documents. The interest rates on fixed-term accounts varied during the financial year between 5% and 6%. We noted the efforts of those in charge of the financial service towards obtaining the most favorable possible investment conditions.

2.2 Expenses. The figures in Table WIPO/3 of the Management Report concerning expenses (page 43), agree with those in the accounts.

By means of test checks we verified the entries relating to expenses on the basis of accounting and other documents, and noted that the supporting vouchers and expenditure commitments bore the signatures prescribed by Article 3(a) of the Rules Implementing the Financial Regulations. We also checked the accuracy of entries made according to the distribution codes for common expenses, supplementary fees and complementary fees. For a comparison of 1970 expenditure with that of 1969, reference is made to the table on page 37 of the enclosed Management Report. The reasons for the main increases in expenditure in relation to 1969 are given on pages 37 and 38.

3. Balance Sheet as of December 31, 1970. With reference to the balance sheet published in the enclosed Management Report (Table WIPO/1, page 41), we are in a position to certify that all the items agree with the accounts.

Moreover, in reply to a query of ours, the Head of the Finance Section of WIPO/BIRPI informed us that, to his knowledge, all financial obligations towards third parties had been entered in the accounts.

Having made a thorough examination of the items in the balance sheet as of December 31, 1970, we submit the following comments by way of a supplement to the Management Report:

ASSETS

3.1 Liquid assets. The balances of the cash, postal cheque and bank accounts were vouched by presentation of the cash book and statements of account from the postal cheque office and banks. We also asked the Swiss Bank Corporation and the Swiss Credit Bank in Geneva for attestations to the effect that the assets at those establishments were not subject to reservations in favor of third parties. Only the assets at the Swiss Credit Bank were the subject, as they had been on December 31, 1969, of an assignment of 60,000.-- francs in favor of a senior official /Mr. Masouyé/ of WIPO/BIRPI. In view of the fact that this situation was thoroughly examined by us in the course of the auditing of the accounts for the 1969 financial year, and since it has undergone no change whatsoever in the meantime, it does not call for comment.

We made a partial examination of operations on the postal cheque account and the bank accounts, and of a large number of entries in the cash book.

3.2 Debit Accounts

3.2.1 Contributions Outstanding. As we mentioned under 2.1 "Receipts," we checked the tables of contributions outstanding (WIPO/5/6 and 7, pages 46 to 51 of the Management Report) and the correspondence of each item to the detailed accounting records for each State concerned.

In our reports on the auditing of the accounts for the 1968 and 1969 financial years, we drew the attention of the High Supervisory Authority to the problem of contributions in arrears. Certain measures were subsequently taken with a view to finding a satisfactory solution. However, at the end of the 1970 financial year we noted that this serious problem still remained. In order that the situation regarding this important question may be as clear as possible, we have drawn up the following table which reflects the evolution of the arrears of contributions between 1968 and 1970.

Contributions in arrears at December 31*

Union	1968	1969	Increase from 1968 to 1969	1970	Increase from 1969 to 1970
Paris	277,567.49	485,880.55	208,313.06	768,716.96	282,836.41
Nice	8,856.52	12,013.52	3,157.--	12,782.--	768.48
Berne	296,799.65	454,998.83	158,199.18	546,606.98	91,608.15
	583,223.66	952,892.90	369,669.24	1,328,105.94	375,213.04

* Excluding contributions due for the current year.

With regard to the contributions in arrears at December 31, 1970, in other words the contributions due for the years 1969 and earlier, it should be borne in mind that part of the amount outstanding was paid in the early months of 1971.

From January 1 to April 28, 1971, the following contributions in arrears were paid:

Paris Union	273,469.42 francs
Nice Union	11,528.-- francs
Berne Union	115,690.65 francs
Total	<u>400,688.07 francs</u>

The fact remains that a comparison of the two situations at December 31 shows that the amount of contributions in arrears is constantly increasing, and that it more than doubled between 1968 and 1970.

The total amount of contributions in arrears at December 31, 1970, namely 1,328,105.94 francs, represents approximately 39% of the overall receipts of the three Unions in 1970 (3,408,158.38 francs), and more than nine times the total of the three Reserve Funds at December 31, 1970 (140,218.51 francs).

We would further point out that, while all these unpaid contributions have been entered as receipts, which is justifiable from an accounting point of view, there is no provision for doubtful debts. This leads us to make reservations as to the real validity of the Balance sheet item "contributions outstanding."

3.2.2 Deficitary Unions (Table WIPO/8, page 52 of the Management Report). This concerns the accumulated deficits of the Hague and Lisbon Unions.

As regards the <u>Hague Union</u> , the accumulated deficit at December 31, 1969, amounted to	64,449.57 francs
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The surplus of receipts in 1970 of	10,528.42 francs
made it possible to reduce the deficit to	<u>53,921.15 francs</u>

As regards the <u>Lisbon Union</u> , the accumulated deficit at December 31, 1969, amounted to	17,199.55 francs
The surplus of receipts in 1970 of	1,938.23 francs
made it possible to reduce the deficit to	<u>15,261.32 francs</u>

These deficits are provisionally covered by the interest-free advance granted by the Swiss Government. With regard to the Hague Union, it should be noted that the draft program and budget (document AB/I/7, dated March 4, 1970, paragraph 11) provided for an approximate accumulated deficit of 90,000.-- francs at the end of 1970.

Owing to the favorable results of the 1970 financial year, the situation has improved. Nevertheless, the problem referred to in our report on the 1969 financial year and in our letter of March 25, 1970, to the Federal Political Department (our ref. 933.1.2) still exists for the two Unions concerned.

3.2.3 Debtors (Table WIPO/9, page 53 of the Management Report). This item of the balance sheet comprises different headings of which the most important are commented on below:

(a) Unpaid invoices. The amount of 26,609.25 francs corresponds to the list of debtors; these are dealt with in the normal way.

(b) Advance payments for trademark registration fees. These amount to 43,017.45 francs and represent advances made by WIPO/BIRPI to known clients in order that registration may be effected without delay. Such advances are justified especially when, in the course of the last few days of the year, applicants send cheques which cannot be cashed until the beginning of January. A list of these advances was given to us, and we noted that all of them had been repaid during the first few months of 1971.

(c) Other advance payments. Under this heading we examined certain advance salary payments granted under Article 3.13 of the Staff Regulations, duly justified and authorized, and advances for educational expenses granted under Article 3.11 of the same Regulations.

(d) Locarno Union. This item appears in the balance sheet for the first time. It concerns accumulated expenditure from 1966 to 1970 relating to the preparation and holding of the Diplomatic Conference, the Committee of Experts and publications. The sum of 33,989.45 francs, which had been advanced to the Locarno Union by the Paris and Hague Unions, was credited to the latter two Unions in 1970, by the creation of a debit item in the WIPO/BIRPI balance sheet; it will later have to be repaid by the member States of the Locarno Union. It is unlikely that repayment will take place in 1971, in view of the fact that, the Locarno Union, created by the Locarno Agreement of October 8, 1968, legally exists only since April 27, 1971.

(e) Transitional account. The amount of 62,926.80 francs represents income tax withheld on the various bank accounts. Requests for refunds were addressed to the Federal Tax Administration (Administration fédérale des contributions), which refunded the above amount in 1971.

Voluntary contributions to PCT and ICIREPAT in respect of 1970 and amounting to 6,316.41 francs, were credited by the banks in January 1971.

3.3 Stock of paper. An inventory is kept permanently at the Imprimerie Coopérative in Berne, which also indicates, on all its invoices, the amount of paper used and the remaining stock. On this basis a detailed monthly inventory is made by WIPO/BIRPI and checked by the Federal Center for Printed Matter and Supplies (Centrale fédérale des imprimés et du matériel).

3.3.1 Other expendable items. Furniture appears in the balance sheet for information only, since in fact it is written off on purchase. In 1970 an amount of 217,862.55 francs was thus debited to the expenses. A precise and detailed inventory is kept, independently of the accounting system, of all furniture and office machines. Stocks are checked several times a year by a member of the staff at WIPO/BIRPI, who makes a written report on his findings.

All these items are insured against fire and water damage by an insurance policy contracted on August 15, 1969, with the "Mobilier Suisse" company. This policy has been shown to us.

3.4 Fixed asset: WIPO/BIRPI Headquarters Building. This item represents the construction cost of the Headquarters Building. It underwent no change during the 1970 financial year.

3.4.1 Fixed asset: Annex to WIPO Headquarters Building. This new item represents the cost of the construction in progress as of December 31, 1970, of a temporary building located on the same plot of land as that on which the main building is situated. The total cost of the temporary building was estimated at 733,000.-- francs. Several payments have therefore still to be made in 1971. A sum of 200,000.-- francs was paid to the builder on February 22, 1971.

LIABILITIES

3.5 Creditor Accounts

3.5.1 Creditors (Table WIPO/10, page 54 of the Management Report). Apart from advance payments by third parties in respect of trademark registration fees, design deposit fees, etc., and creditors for miscellaneous supplies and services in 1970, there are two special items in the table mentioned above, namely the two accounts opened for the German Democratic Republic. For many years payments for the Paris and Berne Unions received from this zone or State have been credited to these two accounts, in view of the fact that its legal status is still unresolved. We examined all the headings of the transitional account; the latter requires no special comment.

3.5.2 Funds (Table WIPO/11, page 55 of the Management Report). This item comprises provisions and amounts brought forward. As regards the provisions, reference should also be made to Tables M/4 and M/5, on pages 73 and 74 of the Management Report. These provisions, totalling 2,846,570.-- francs, flow from the dispositions concerning the distribution of fees for the Madrid Union (Nice Act of the Madrid Agreement). Distribution to member countries cannot be made until after the end of the financial year.

All the amounts brought forward were examined.

3.5.3 Advance by the Swiss Confederation. As of December 31, 1970, this advance amounted to 800,000.-- francs, as it did at the end of the 1969 financial year. However, WIPO/BIRPI proposes to repay 100,000.-- francs during 1971.

3.6 Reserve Funds

Changes in the various reserve funds were as follows:

3.6.1 Paris Union

Balance as of January 1, 1970	220,786.21 francs
Excess of expenditure in 1970	<u>100,186.30 francs</u>
Balance as of December 31, 1970	<u><u>120,599.91 francs</u></u>

3.6.2 Madrid Union

Balance as of January 1, 1970	2,524.617.20 francs
Surplus in 1970	204,403.40 francs
less amount dis- tributed among member States	<u>136,295.-- francs</u>
1970 interest on fixed-term deposits	<u>68,108.40 francs</u>
Balance as of December 31, 1970	<u><u>2,803,576.16 francs</u></u>

3.6.3 Nice Union

Balance as of January 1, 1970	16,450.08 francs
Excess of expenditure in 1970	<u>11,830.10 francs</u>
Balance as of December 31, 1970	<u><u>4,619.98 francs</u></u>

3.6.4 Berne Union

Balance as of January 1, 1970	69,413.03 francs
Excess of expenditure in 1970	<u>54,414.41 francs</u>
Balance as of December 31, 1970	<u><u>14,998.62 francs</u></u>

3.6.5 Hague and Lisbon Unions

These two Unions have no reserve funds. Their accumulated deficits appear therefore on the Assets side of the balance sheet (see paragraph 3.2.2 of this report).

3.7 WIPO/BIRPI Headquarters Building

The loan granted by the Pension Fund, which, at January 1, 1970 amounted to	484,400.-- francs
was reduced during the 1970 financial year, by a repayment on the part of WIPO/BIRPI of	37,200.-- francs
so that the balance at December 31, 1970, amounts to	<u>447,200.-- francs</u>

Interest on the latter amount was paid to the Pension Fund at the rate of 5%, that is, 22,360.-- francs.

III CONCLUSIONS

On the basis of our examination, we are in a position to certify:

- (a) that the financial documents, as reproduced in the WIPO/BIRPI Management Report for 1970, agree with the accounts of the Organization;
- (b) that the financial operations recorded in the accounts are in conformity with provisions applicable;
- (c) that the funds deposited at the banks and in the postal cheque account have been certified by the holders of these funds;
- (d) that the account books have been kept with care and that the supporting documents are well organized.

3003 Berne, July 7, 1971

R. Küttel G. Noël
for the
FEDERAL FINANCIAL
CONTROL BOARD

Enclosures: with the original
of this report,
one Management Report
for 1970

/End of Annex A/

ANNEX B

ALLOCATION OF THE EXPENDITURE
FOR 1970 AMONG THE UNIONS

1. All expenditure is either specific to one Union or common to several Unions.
2. The Financial Rules of WIPO define these two types of expenditure as follows: "Any expenditure incurred for the benefit of a given Union shall be considered to be a specific expenditure of that Union" (Article 7(a)). "Any expenditure incurred for the benefit of two or more Unions shall be considered to be a common expenditure" (Article 7(b)). As regards the share of each Union in the common expenditure, the Financial Regulations of WIPO provide that "the shares shall be true and fair, based on the extent to which each Union is expected to benefit from the common expenditure" (Article 3(1)).
3. The principles, and the percentages themselves, of the allocation of common expenditure are the result of the "opinions" expressed in November 1963 by the Interunion Coordination Committee (Paris and Berne Unions), the Committee of Directors of National Industrial Property Offices (Madrid Union), and the Meeting of the member States of the Hague Union, which opinions are based on the Report of the Financial Experts of the Paris, Berne and Madrid Unions (hereinafter called "the Experts' Report," document CCIU/I/6).
4. Expenditure for the year 1970 is shown under two main headings: (A) specific expenditure (Tables A.1 to A.6), and (B) common expenditure (Tables B.1 to B.17, in which each code is indicated). Expenditure for the previous year (1969) is indicated in order to facilitate comparison.

A. Specific Expenditure

A.1 Paris Union

Missions		46,142.80
Third-party travel		4,422.20
Conferences		
PCT Sessions and Conference	83,129.80	
ICIREPAT Sessions	1,835.50	
International Patent Classi- fication	3,916.25	
Committee of Experts on Type Faces	<u>5,000.-</u>	93,881.55
Translations		289.-
PCT Consultants		231,054.20
ICIREPAT Consultants		135,628.95
Printing (other than periodicals)		12,601.01
Furniture		<u>16,794.65</u>
	Total in 1970:	540,814.36 (6.73% of expenditure)*
	(Total in 1969:	387,629.10 (5.60% of expenditure))

* The calculation of this percentage is based on actual expenditure amounting to 8,030,635.19 francs (6,917,394.78 francs in 1969).

A.2 Madrid Union

Missions		24,639.55
Third-party travel		30,782.30
Conferences		
Directors of National Offices	10,881.35	
Experts Revision Madrid Agreement	<u>7,542.60</u>	18,423.95
Printing of the periodical <u>Les Marques internationales</u>		422,851.92
Printing (other than periodicals)		191,774.28
Furniture		14,116.95
Supplies		26,197.90
Postage		27,868.65
Miscellaneous		<u>9,712.60</u>
	Total in 1970:	766,368.10 (9.54% of expenditure)*
	(Total in 1969:	589,214.86 (8.51% of expenditure)**

* Not including the amounts distributed to States
(2,846,570 francs).

** Not including the amounts distributed to States
(2,365,600 francs).

A.3 The Hague Union

Printing of the periodical <u>Les Dessins et Modèles</u> <u>internationaux</u>	16,367.80
Printing (other than periodicals)	2,856.85
Furniture	1,095.-
Supplies	2,640.-
Postage	484.50
Miscellaneous	<u>881.60</u>
Total in 1970:	24,325.75 (0.30% of expenditure)
(Total in 1969:	21,546.20 (0.31% of expenditure))

A.4 Nice Union

Missions 87.90

Conferences

Classification
Subcommittee 3,239.40

Classification
Committee of
Experts 11,901.85 15,141.25

Printing (other than periodicals) 21,006.-

Total in 1970:36,235.15 (0.45% of
expenditure)
(Total in 1969:14,286.- (0.20% of
expenditure))

A.5 Lisbon Union

Conference (Council of the Union)	1,904.15	
Printing of the periodical <u>Les Appellations d'origine</u>	3,066.-	
Printing (other than periodicals)	<u>277.-</u>	
Total in 1970:	5,247.15	(0.06% of expenditure)
(Total in 1969:	3,717.75	(0.05% of expenditure))

A.6 Berne Union

Personnel		256,547.40	
Missions		21,750.65	
Conferences			
Permanent Committee of the Union	9,945.40		
Berne Convention Revision Committee	7,310.30		
Advisory Copyright Committee	3,162.25		
Communications Satellites Commit- tee of Experts	5,152.-		
African Copyright Experts (Abidjan 1969)	<u>16,742.39</u>	42,312.34	
Contributors		2,610.65	
Translators		5,603.80	
Printing of the periodicals <u>Copyright and Le Droit d'Auteur</u>		61,823.59	
Printing (other than periodicals)		21,512.92	
Furniture		4,818.65	
Postage		<u>3,204.80</u>	
	Total in 1970:	420,184.80	(5.23% of expenditure)
	(Total in 1969:	404,505.65	(5.84% of expenditure))

B. Common Expenditure

B.1 "Director General's Office" Percentages

	1970	(1969)
Paris	32%	(25%)
Madrid	40%	(43%)
The Hague	4%	(4%)
Nice	0	(3%)
Berne	24%	(25%)

Basis: Opinion expressed in November 1963 by the Interunion Coordination Committee, the Committee of Directors of National Industrial Property Offices (Madrid Union), the Meeting of the Hague Union (see document CCIU/I/21, paragraph 20(a)).*

Application, in toto, to 1,141,218.60 francs (14.21% of expenditure) (in 1969: 1,112,978 francs) (16.09% of expenditure):

Personnel	1,074,951.60	(salaries of members of the Director General's Office (6), the External and Public Relations Division (6) and the Library (3)).
Missions	50,431.55	
Conferences	1,826.60	
Translations	902.75	
Furniture	2,253.-	
Supplies	2,089.50	
Miscellaneous	8,763.60	

* See next page:

* The 1970 budget provided for percentages of 33, 3 and 20 for the Paris, Madrid and Berne Unions respectively. However, taking into account the work actually devoted by the Director General's Office to the affairs of the Union, and in particular the preparatory work for the revision of the Berne Convention, the proposed percentage for the Paris Union diminished by 1% and that for the Nice Union by 3% during the 1970 financial year, while the percentage for the Berne Union increased by 4%.

B.2 "Mail and Documents" Percentages

	1970	(1969)
Paris	33%	(33%)
Madrid	57%	(57%)
The Hague	3%	(3%)
Nice	1%	(1%)
Berne	6%	(6%)

Basis: Experts' Report (paragraph 16(c)) and Article 8(b) of the Financial Rules: the percentages are based on the 1969 statistics.

Application, in toto, to 1,048,464.77 francs (13.05% of expenditure) (in 1969: 782,751.48 francs) (11.31% of expenditure):

Personnel	615,059.35	
Missions	4,424.45	
Printing	8,556.75	(other than periodicals)
Furniture	131,311.50	
Supplies	158,515.90	
Postage	130,596.82	(other than the postage for periodicals (see Experts' Report, paragraph 31))

B.3 "Financial Service" Percentages

	1970	(1969)
Paris	3%	(3%)
Madrid	84%	(84%)
The Hague	10%	(10%)
Nice	1%	(1%)
Berne	2%	(2%)

Basis: Experts' Report (paragraph 16(b)) and Article 8(b) of the Financial Rules: the percentages are based on the 1969 statistics.

Application, in toto, to 509,054.20 francs (6.33% of expenditure) (in 1969: 439,927.60 francs) (6.36% of expenditure):

Personnel	460,703.10	
Missions	131.40	
Printing	12,385.-	(other than periodicals)
Furniture	28,349.50	
Supplies	4,265.-	
Miscellaneous	3,220.20	

B.4 "Publications Service" Percentages

	1970	(1969)
Paris	36%	(38%)
Madrid	24%	(21%)
The Hague	2%	(2%)
Nice	0	(1%)
Berne	38%	(38%)

Basis: Experts' Report (paragraph 16(d)).

Application, in toto, to 161,557.20 francs (2.01% of expenditure) (in 1969: 148,292.60 francs) (2.14% of expenditure):

Personnel	151,228.35	
Missions	1,799.85	
Contract	1,808.15	
Printing	6,139.65	(other than periodicals)
Furniture	581.20	

B.5 "Languages Section" Percentages

	1970	(1969)
Paris	35%	(38%)
Madrid	25%	(21%)
The Hague	2%	(2%)
Nice	1%	(1%)
Berne	37%	(38%)

Basis: The share of the Unions in translated material.

Application, in toto, to 154,429.90 francs (1.92% of expenditure) (in 1969: 140,874.05 francs) (2.03% of expenditure):

Personnel 154,429.90

B.6 "Administrative Division" Percentages

	1970	(1969)
Paris	17%	(16%)
Madrid	63%	(64%)
The Hague	6%	(8%)
Nice	2%	(1%)
Berne	12%	(11%)

Basis: The time devoted by the Head of this Division, his assistant, secretaries and members of the "Personnel" "Common Services" and "New Buildings" Sections to their various duties: 50% "Entire Personnel," 20% "General Services" and 30% "Financial Service" (1969 percentages because the 1970 percentages show the position with these officials appearing as an element).

Application, in toto, to 480,784.50 francs (5.98% of expenditure) (in 1969: 307,858.75 francs) (4.45% of expenditure):

Personnel	472,661.80
Furniture	7,022.70
Supplies	1,100.-

B.7 "General Services" Percentages

	1970	(1969)
Paris	27%	(23%)
Madrid	52%	(53%)
The Hague	5%	(5%)
Nice	0	(2%)
Berne	16%	(17%)

Basis: Experts' Report (paragraph 17).

Application, in toto, to 40,732.50 francs (0.50% of expenditure) (in 1969: 12,849.15 francs) (0.18% of expenditure):

Conferences	40,352.65	(in connection with the general administration of WIPO (first ordinary sessions of the administrative bodies, the General Assembly, the Conference and the Coordination Committee of WIPO, and of the Committees and Assemblies of the Unions (35,639.65) (Experts' Report, paragraph 22), and purchases for various receptions (4,713.-)).
Miscellaneous	379.85	

B.8 "Surface" Percentages

	1970	(1969)
Paris	23%	(23%)
Madrid	55%	(56%)
The Hague	5%	(5%)
Nice	2%	(1%)
Berne	15%	(15%)

Basis: Experts' Report (paragraph 28).

Application, in toto, to 284,420.26 francs (3.54% of expenditure) (in 1969: 222,633.85 francs) (3.21% of expenditure):

Ground rent	18,750.-	(paid to the Republic and Canton of Geneva for the ground on which the Headquarters Building is situated (Experts' Report, paragraph 29)).
Heating and lighting	32,756.50	
Cleaning	25,743.85	
Insurance (property)	10,271.50	
Maintenance work	48,271.50	
Renting of premises	40,342.66	
Extension of building	108,284.25	(Meeting of Experts; Subcommittee meeting; fees for architectural competition and planning costs).

B.9 "Entire Personnel" Percentages

	1970	(1969)
Paris	24%	(22%)
Madrid	55%	(54%)
The Hague	4%	(5%)
Nice	1%	(2%)
Berne	16%	(17%)

Basis: Experts' Report (paragraphs 30, 32 and 34). The percentages correspond to the ratio existing between the personnel expenses of the various Unions (see Management Report, Expenses, Headings 10-19).

Application, in toto, to 469,334.31 francs (5.84% of expenditure) (in 1969: 458,883.09 francs) (6.63% of expenditure):

Social benefits	342,704.65	
Missions	392.45	
Third-party travel	1,408.50	
Printing	15,100.65	(other than periodicals)
Furniture	11,519.40	
Supplies	34,732.85	
Telephone	46,400.65	
Library	15,100.48	
Miscellaneous	1,974.68	

Note: The same percentages are applied to receipts from the letting of the holiday house (3,667.35); the sale of refreshments to the staff (8,791.90), the rental of a parking place in the garage of the WIPO Headquarters Building (275.-), unused credits brought forward, sale of furniture and accident insurance benefits (19,113.55) and the contribution by UPOV (110,000.-) for services rendered by WIPO - (Total 141,847.80 francs).

B.10 "Industrial Property Division" Percentages

	1970	(1969)
Paris	76%	(82%)
Madrid	22%	(14%)
The Hague	2%	(2%)
Nice	0%	(2%)
Berne	0%	(0%)

Basis: The time spent by members of this Division working in the interest of the Unions.*

Application, in toto, to 549,652.05 francs (6.84% of expenditure) (in 1969: 430,162.55 francs) (6.21% of expenditure):

Personnel	510,646.90
Consultants	39,005.15

* The 1970 budget estimated that the percentages would be 82%, 14%, 2% and 2% for the Paris, Madrid, Hague, and Nice Unions, respectively. However, taking into account the work devoted by this Division during the 1970 financial year to the affairs of the Unions, and in particular the preparation of the revision of the Madrid Agreement, the percentages of the Paris, Madrid and Nice Unions were modified.

B.11 "Industrial Unions (Missions and Conferences)"
Percentages

	1970	(1969)
Paris	76%	(82%)
Madrid	22%	(14%)
The Hague	2%	(2%)
Nice	0	(2%)
Berne	0	(0%)

Basis: Experts' Report (paragraphs 19 to 21).

Application, in toto, to 67,354.05 francs (0.83% of expenditure) (in 1969: 173,168.90 francs) (2.50% of expenditure):

Missions	22,404.80	(carried out in the interests of the Industrial Unions (various congresses and committees: AIPPI; ICC, COMECON, IDCAS, OECD, UNIDO, Council of Europe, etc.))
Third-party travel	44,842.85	(industrial property trainees (1967: 45,909.-; 1968: 65,855.-; 1969: 48,773.05)).
Conferences	106.40	(concerning two invitations)

B.12 "Industrial Unions (Printing)" Percentages

	1970	(1969)
Paris	77%	(85%)
Madrid	12%	(8%)
The Hague	0	(5%)
Nice	11%	(2%)
Berne	0	(0%)

Basis: Experts' Report (paragraph 23) and the contents of publications referred to in paragraph 24 of that Report.

Application, in toto, to 160,559.96 francs (1.99% of expenditure) (in 1969: 156,884.92 francs) (2.26% of expenditure):

Contributors	3,708.40	(to the reviews <u>Industrial Property</u> and <u>La Propriété industrielle</u>)
Translators	19,104.25	
Printing	107,268.94	(periodicals)
Printing	21,923.67	(other than periodicals)
Postage	8,554.70	(of the reviews <u>Industrial Property</u> and <u>La Propriété industrielle</u>)

Note: The same percentages are applied to receipts from the sales of the various publications concerning industrial property, to proceeds from subscriptions to the reviews Industrial Property and La Propriété industrielle (101,876.83 francs), and to the sale of advertising space in those reviews (29,847.70 francs).

B.13 "Registration Services" Percentages

	1970	(1969)
Paris	0	(0%)
Madrid	94%	(91%)
The Hague	5%	(8%)
Nice	1%	(1%)
Berne	0	(0%)

Basis: The percentages proposed by the Interunion Co-ordination Committee in September 1969 (CCIU/VII/9, item IU.2).

Application, in toto, to 949,143.55 francs (11.81% of expenditure) (in 1969: 879,823.20 francs) (12.71% of expenditure):

Personnel 949,143.55

B.14 "La Propiedad Intelectual" Percentages

	1970	(1969)
Paris	60%	(60%)
Madrid	10%	(10%)
The Hague	0	(0%)
Nice	0	(0%)
Berne	30%	(30%)

Basis: The material published in this review.

Application, in toto, to 16,151 francs (0.20% of expenditure) (in 1969: 14,507.70 francs) (0.20% of expenditure):

Translations	2,970.-	
Printing	13,181.-	(of the periodical)

B.15 Publications (other than periodicals)

General Information brochures on WIPO
(re-editions in French, English,
Spanish and German)
(Paris 48%, Madrid 14%, The Hague 5%,
Nice 5%, Berne 28%) 14,941.15

Management Report for 1969
(Paris 25%, Madrid 30%, The Hague 9%,
Nice 9%, Lisbon 6%, Berne 21%) 8,148.-

(The above percentages correspond
to the number of pages in these
publications concerning each Union.)

Documents of the Stockholm Conference
(Paris 21%, Madrid 21%, The Hague 2%,
Berne 56%) 66,108.44

Model Law for Developing Countries
on Industrial Designs (Paris 75%,
The Hague 25%) 11,805.-

(The above printing costs have been
allocated in proportion to the
interest of each Union.)

Total in 1970:	101,002.59	(1.25% of expenditure)
(Total in 1969:	105,797.37	(1.52% of expenditure))

B.16 Amortization of the Construction Costs of the
WIPO Headquarters Building

According to the amortization plan, 5% of the capital (and the interest on this capital) must be paid each year by the Unions which have not yet repaid the advances granted by the Pension Fund. Each Union's share and the amortization plan have been approved by the Interunion Coordination Committee (see, in particular, document CCIU/I/8). The following payments in capital and interest have been made:

	1970	(1969)
Paris Union	27,660.-	(27,964.-)
The Hague Union	17,150.-	(17,336.-)
Berne Union	<u>14,750.-</u>	<u>(14,909.-)</u>
Total:	59,560.-	(60,209.-)

The total corresponds to 0.74% of expenditure in 1970 (0.87% in 1969).

B. 17 Other Expenditure

The expenditure indicated here has been allocated in proportion to the interest of each Union:

Provisional Committee of Experts for the International Classification for Industrial Designs (12,965.85) (Paris 70%, The Hague 30%); Working Group on the International Classification of the Figurative Elements of Marks (7,513.15) (Madrid 50%, Nice 50%); Translation of "WIPO General Information" (1,034.40) (Paris 48%, Madrid 14%, The Hague 5%, Nice 5%, Berne 28%) and of the "Model Law for Developing Countries on Industrial Designs" (5,933.10) (Paris 75%, The Hague 25%); Consultants engaged for preparation of the publication of the Records of the Stockholm Diplomatic Conference (12,180.70) (Paris 21%, Madrid 21%, The Hague 2%, Berne 56%) and for the unification of the International Classification of the Figurative Elements of Marks (2,092.40) (Madrid 50%, Nice 50%); printing of the "WIPO Calendar" (716.71) (Paris 50%, Berne 50%), of the results of the inquiry concerning the "Teaching of the Law of Industrial Property and Copyright at Universities and other Institutions" (703.35) (Paris 50%, Berne 50%) and of the "Locarno Agreement" in German (900.78) (Paris 70%, The Hague 30%); in toto: 44,040.44 (0.54% of expenditure) (0.70% of expenditure in 1969).

∟End of Annex B∟

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ANNEX C

SUMS WRITTEN OFF

After careful investigation, the Director General of WIPO authorized that the amount of 376.60 francs, representing unpaid invoices concerning sales of publications and searches for anticipation, be written off in view of the fact that a number of reminders had remained unanswered and the smallness of the sums involved would not have justified legal proceedings.

/End of Annex C/

10111

10111

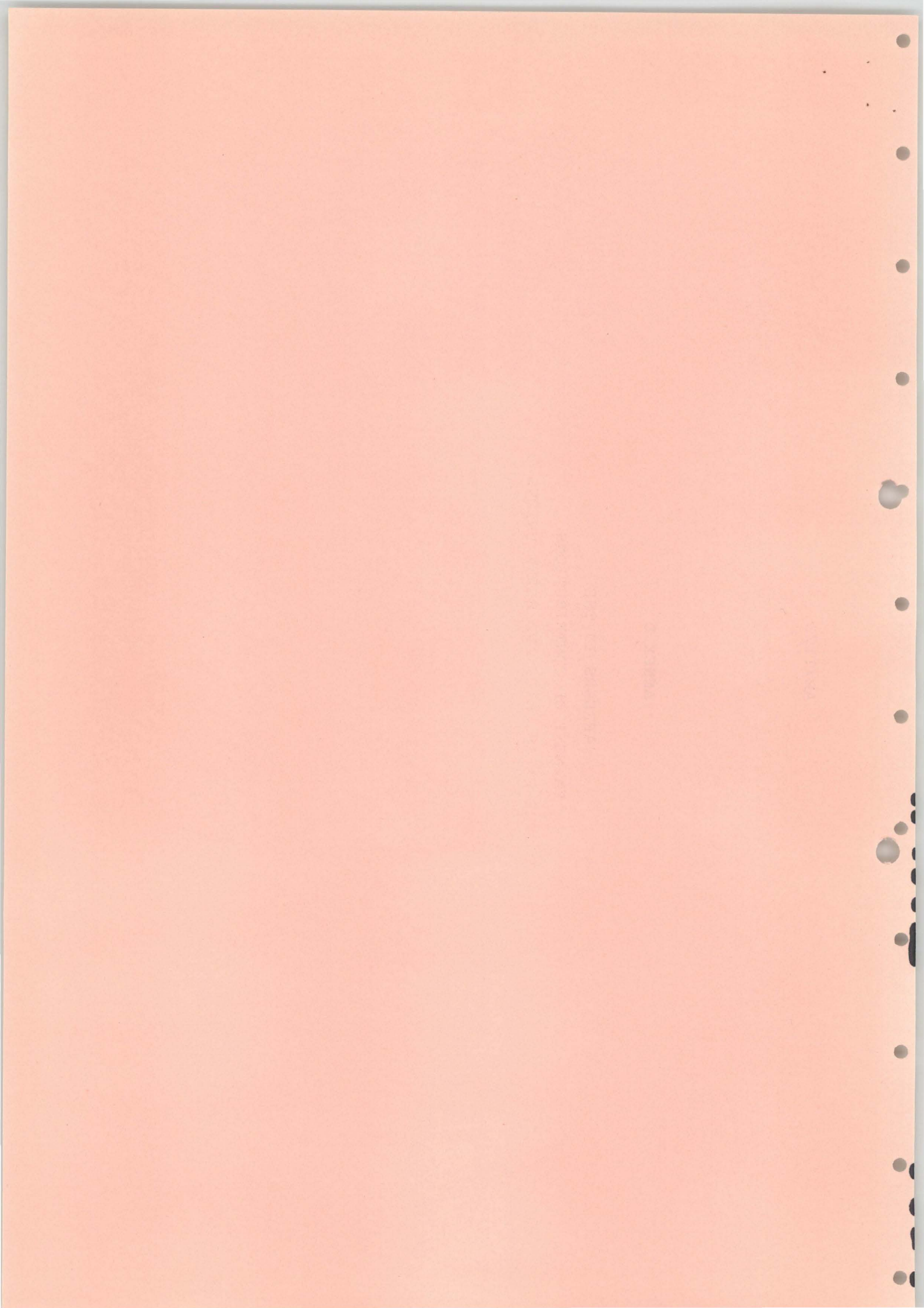
After careful investigation, the Bureau advised
of this nature that the amount of the
proceeds of the sale of the property of the
estate of the late Mr. [Name] was
retained and deposited in the name
of the estate of the late Mr. [Name]

10111

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ANNEX D

ARREARS IN THE
PAYMENT OF CONTRIBUTIONS
TO THE PARIS, NICE AND BERNE UNIONS



AB/II/3
Annex D, page 2

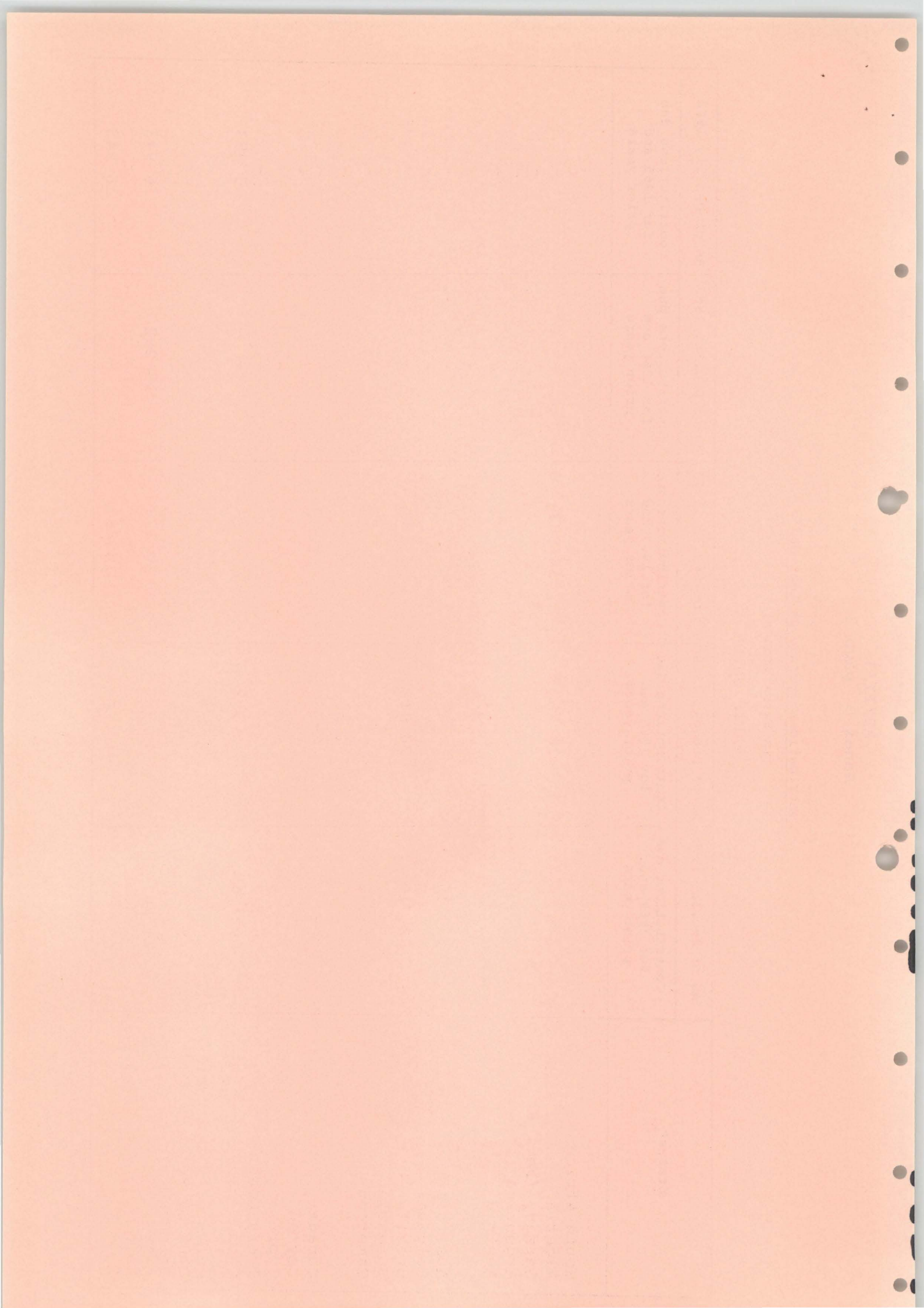
Contributions Overdue at Year End

(in Swiss francs)

PARIS UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
South Africa	-	-	-	-	-
Algeria	-	18 760	14 887	-	-
Germany (Fed. Rep.)	-	-	-	-	-
Argentina	330	-	-	-	-
Austria	-	-	-	-	-
Australia	32 710	-	-	-	-
Belgium	-	-	-	-	-
Brazil	32 710	28 012	106	-	-
Bulgaria	-	-	-	-	-
Cameroon	6 542	-	-	-	-
Canada	-	-	-	-	-
Ceylon	-	-	-	-	-
Cyprus	-	-	-	-	-
Ivory Coast	6 542	-	-	-	-
Cuba	6 496	5 582	-	-	5 083
Dahomey	6 542	-	-	-	-
Denmark	-	-	-	-	-
Spain	21 807	48 783	30 179	15 292	16 943
United States of America	-	-	-	-	-
Finland	-	18 604	14 887	-	16 943

* in French alphabetical order



Contributions Overdue at Year End

(in Swiss francs)

PARIS UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
France	-	-	-	-	-
Gabon	6 542	-	-	-	-
Greece	-	-	-	-	-
Haïti	43 526	36 984	31 402	26 936	22 373
Upper Volta	11 538	4 996	-	-	-
Hungary	-	-	-	-	-
Indonesia	70 504	48 697	30 093	15 206	53 081
Iran	3 072	-	-	-	13 893
Ireland	-	-	14 887	-	-
Iceland	-	-	-	-	-
Israel	10 904	-	-	-	-
Italy	-	-	-	32 780	-
Japan	43 614	-	-	-	-
Kenya	-	-	-	-	-
Laos	20 506	20 506	19 390	14 924	10 361
Lebanon	-	-	-	-	-
Liechtenstein	-	-	-	-	-
Luxembourg	-	-	-	-	-
Madagascar	12 124	5 582	-	-	-
Malawi	660	-	-	-	-

* in French alphabetical order

Contributions Overdue at Year End

(in Swiss francs)

PARIS UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
Malta	-	5 582	-	-	-
Morocco	12 124	10 048	4 466	-	-
Mauritania	12 124	5 582	-	-	-
Mexico	68 453	35 743	7 837	-	23 923
Monaco	-	-	-	-	-
Niger	12 124	5 582	-	-	-
Nigeria	16 590	10 048	4 466	10 124	10 361
Norway	-	-	-	-	-
New Zealand	-	-	-	-	-
Uganda	105 754	73 044	45 138	22 809	-
Netherlands	-	-	-	-	-
Philippines	1 981	-	4 466	4 563	-
Poland	48 255	15 544	15 545	15 545	15 545
Portugal	-	-	-	-	20 855
United Arab Republic	-	-	-	8 276	-
Central African Rep.	6 542	-	-	-	-
People's Rep. of Congo	6 542	-	-	-	-
Dominican Republic	28 899	22 357	16 775	13 765	10 690
Republic of Viet-Nam'	10 053	10 048	4 466	-	-
Rhodesia	4 460	-	-	-	-

* in French alphabetical order

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Contributions Overdue at Year End
(in Swiss francs)

PARIS UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
Romania	-	-	-	-	-
United Kingdom	-	-	-	-	-
San Marino	-	-	-	-	-
Holy See	-	-	-	-	-
Senegal	12 124	5 582	-	-	-
Sweden	-	-	-	-	-
Switzerland	-	-	-	-	-
Syria	12 124	5 582	4 466	4 563	5 083
Tanzania	10 383	3 840	-	-	-
Chad	12 124	5 582	-	-	-
Czechoslovakia	-	-	-	-	-
Togo	12 124	5 582	-	-	-
Trinidad and Tobago	15 022	14 112	14 112	9 646	5 083
Tunisia	-	-	-	-	-
Turkey	-	-	-	-	-
Soviet Union	-	-	-	-	-
Uruguay	12 124	5 582	-	-	-
Yugoslavia	-	4 352	-	-	-
Zambia	12 124	5 582	-	-	-
TOTAL	768 719	485 880	277 568	194 429	230 217

* in French alphabetical order

Contributions Overdue at Year End

(in Swiss francs)

NICE UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
Germany (Fed. Rep.)	-	-	-	-	-
Australia	3 759	-	-	-	-
Austria	-	-	-	-	-
Belgium	-	-	-	-	-
Denmark	-	-	-	-	-
Spain	2 506	7 974	5 468	2 861	2 846
France	-	-	-	-	-
Hungary	-	-	-	-	-
Ireland	-	-	2 607	-	-
Israel	1 254	-	-	-	-
Italy	-	-	-	7 114	-
Lebanon	-	-	-	-	-
Liechtenstein	-	-	-	-	-
Morocco	1 504	1 534	782	-	-
Monaco	-	-	-	-	-
Norway	-	-	-	-	-
Netherlands	-	-	-	-	-
Poland	3 759	-	-	-	-
Portugal	-	-	-	-	-
United Kingdom	-	-	-	-	5 750

* in French alphabetical order

Date	Description	By Whom	To Whom	Amount	Balance
1947
1948
1949
1950
1951
1952
1953
1954
1955
1956
1957
1958
1959
1960
1961
1962
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2027
2028
2029
2030

ALL IN FULL
 AND WITH INTEREST
 PAID TO THE ORDER OF THE
 BANK OF AMERICA

INDEX BY BOOKS
 YEARLY

Contributions Overdue at Year End

(in Swiss francs)

NICE UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
Sweden	-	-	-	-	-
Switzerland	-	-	-	-	-
Czechoslovakia	-	-	-	-	-
Tunisia	-	-	-	-	-
Yugoslavia	-	2 506	-	-	-
TOTAL	12 782	12 014	8 857	9 975	8 596

* in French alphabetical order

AB/II/3
Annex D, page 8

Contributions Overdue at Year End

(in Swiss francs)

BERNE UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
South Africa	-	-	-	-	-
Germany (Fed. Rep.)	-	-	-	-	-
Argentina	18 948	16 948	-	-	-
Australia	28 421	-	-	-	-
Austria	-	-	-	-	-
Belgium	28 421	25 424	-	-	-
Brazil	28 421	25 528	104	-	-
Bulgaria	-	9 697	1 322	-	-
Cameroon	5 187	-	-	-	2 661
Canada	-	-	-	-	-
Ceylon	-	-	-	-	-
Cyprus	-	-	-	-	-
Dem. Rep. of Congo	15 395	9 711	4 626	-	-
Ivory Coast	-	-	-	-	-
Dahomey	27 342	21 658	16 573	13 930	11 269
Denmark	-	-	-	-	-
Spain	37 895	64 735	30 837	31 042	31 042
Finland	-	-	-	-	-
France	-	-	-	-	-
Gabon	32 144	26 460	21 375	16 749	12 093

* in French alphabetical order

DATE	DESCRIPTION	AMOUNT	BALANCE	REMARKS
1950
1951
1952
1953
1954
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1956
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1962
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2000

TOTAL ...
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 ...
 ...

Contributions Overdue at Year End

(in Swiss francs)

BERNE UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
Greece	15 395	9 711	4 626	-	-
Upper Volta	27 344	21 660	16 575	11 949	7 293
Hungary	-	-	-	-	-
India	18 948	16 948	-	-	-
Ireland	-	-	15 418	-	-
Iceland	-	-	-	-	4 656
Israel	9 474	-	-	-	-
Italy	-	1 373	-	-	-
Japan	-	-	-	-	-
Lebanon	-	-	-	-	-
Liechtenstein	-	-	-	2 219	-
Luxembourg	-	-	-	-	-
Madagascar	-	146	4 626	-	-
Mali	10 769	5 085	15 656	17 440	12 784
Malta	5 684	-	-	-	-
Morocco	14 298	9 711	4 626	2 297	2 817
Mexico	-	-	-	-	-
Monaco	-	-	-	-	-
Niger	5 231	1 964	13 938	9 312	4 656
Norway	18 948	-	-	-	-

* in French alphabetical order

AB/II/3
Annex D, page 10

Contributions Overdue at Year End
(in Swiss francs)

BERNE UNION

States*	As of Dec.31, 1970	As of Dec.31, 1969	As of Dec.31, 1968	As of Dec.31, 1967	As of Dec.31, 1966
	Contributions due for 1969 and prior years	Contributions due for 1968 and prior years	Contributions due for 1967 and prior years	Contributions due for 1966 and prior years	Contributions due for 1965 and prior years
New Zealand	-	-	-	-	-
Pakistan	24 707	19 023	13 938	9 312	4 656
Netherlands	-	-	-	-	-
Philippines	20 051	14 367	9 282	4 656	-
Poland	87 241	110 553	102 078	132 112	129 546
Portugal	-	-	-	-	-
People's Rep. of Congo	22 864	17 180	16 575	11 949	7 293
Romania	-	-	-	-	-
United Kingdom	-	-	-	-	-
Holy See	-	-	-	-	-
Senegal	5 684	5 085	4 626	4 656	-
Sweden	-	-	-	-	-
Switzerland	-	-	-	-	-
Czechoslovakia	-	-	-	-	-
Thailand	-	-	-	-	-
Tunisia	-	-	-	2 219	-
Turkey	-	-	-	-	-
Uruguay	10 769	5 085	-	-	-
Yugoslavia	27 027	16 948	-	-	-
TOTAL	546 608	455 000	296 801	269 842	230 766

* in French alphabetical order

DATE	AMOUNT	DESCRIPTION	INITIALS	DATE	AMOUNT	DESCRIPTION	INITIALS
1950	100.00	...		1950	100.00	...	
1951	200.00	...		1951	200.00	...	
1952	300.00	...		1952	300.00	...	
1953	400.00	...		1953	400.00	...	
1954	500.00	...		1954	500.00	...	
1955	600.00	...		1955	600.00	...	
1956	700.00	...		1956	700.00	...	
1957	800.00	...		1957	800.00	...	
1958	900.00	...		1958	900.00	...	
1959	1000.00	...		1959	1000.00	...	
1960	1100.00	...		1960	1100.00	...	
1961	1200.00	...		1961	1200.00	...	
1962	1300.00	...		1962	1300.00	...	
1963	1400.00	...		1963	1400.00	...	
1964	1500.00	...		1964	1500.00	...	
1965	1600.00	...		1965	1600.00	...	
1966	1700.00	...		1966	1700.00	...	
1967	1800.00	...		1967	1800.00	...	
1968	1900.00	...		1968	1900.00	...	
1969	2000.00	...		1969	2000.00	...	
1970	2100.00	...		1970	2100.00	...	
1971	2200.00	...		1971	2200.00	...	
1972	2300.00	...		1972	2300.00	...	
1973	2400.00	...		1973	2400.00	...	
1974	2500.00	...		1974	2500.00	...	
1975	2600.00	...		1975	2600.00	...	
1976	2700.00	...		1976	2700.00	...	
1977	2800.00	...		1977	2800.00	...	
1978	2900.00	...		1978	2900.00	...	
1979	3000.00	...		1979	3000.00	...	
1980	3100.00	...		1980	3100.00	...	
1981	3200.00	...		1981	3200.00	...	
1982	3300.00	...		1982	3300.00	...	
1983	3400.00	...		1983	3400.00	...	
1984	3500.00	...		1984	3500.00	...	
1985	3600.00	...		1985	3600.00	...	
1986	3700.00	...		1986	3700.00	...	
1987	3800.00	...		1987	3800.00	...	
1988	3900.00	...		1988	3900.00	...	
1989	4000.00	...		1989	4000.00	...	
1990	4100.00	...		1990	4100.00	...	
1991	4200.00	...		1991	4200.00	...	
1992	4300.00	...		1992	4300.00	...	
1993	4400.00	...		1993	4400.00	...	
1994	4500.00	...		1994	4500.00	...	
1995	4600.00	...		1995	4600.00	...	
1996	4700.00	...		1996	4700.00	...	
1997	4800.00	...		1997	4800.00	...	
1998	4900.00	...		1998	4900.00	...	
1999	5000.00	...		1999	5000.00	...	
2000	5100.00	...		2000	5100.00	...	
2001	5200.00	...		2001	5200.00	...	
2002	5300.00	...		2002	5300.00	...	
2003	5400.00	...		2003	5400.00	...	
2004	5500.00	...		2004	5500.00	...	
2005	5600.00	...		2005	5600.00	...	
2006	5700.00	...		2006	5700.00	...	
2007	5800.00	...		2007	5800.00	...	
2008	5900.00	...		2008	5900.00	...	
2009	6000.00	...		2009	6000.00	...	
2010	6100.00	...		2010	6100.00	...	
2011	6200.00	...		2011	6200.00	...	
2012	6300.00	...		2012	6300.00	...	
2013	6400.00	...		2013	6400.00	...	
2014	6500.00	...		2014	6500.00	...	
2015	6600.00	...		2015	6600.00	...	
2016	6700.00	...		2016	6700.00	...	
2017	6800.00	...		2017	6800.00	...	
2018	6900.00	...		2018	6900.00	...	
2019	7000.00	...		2019	7000.00	...	
2020	7100.00	...		2020	7100.00	...	
2021	7200.00	...		2021	7200.00	...	
2022	7300.00	...		2022	7300.00	...	
2023	7400.00	...		2023	7400.00	...	
2024	7500.00	...		2024	7500.00	...	
2025	7600.00	...		2025	7600.00	...	
2026	7700.00	...		2026	7700.00	...	
2027	7800.00	...		2027	7800.00	...	
2028	7900.00	...		2028	7900.00	...	
2029	8000.00	...		2029	8000.00	...	
2030	8100.00	...		2030	8100.00	...	
2031	8200.00	...		2031	8200.00	...	
2032	8300.00	...		2032	8300.00	...	
2033	8400.00	...		2033	8400.00	...	
2034	8500.00	...		2034	8500.00	...	
2035	8600.00	...		2035	8600.00	...	
2036	8700.00	...		2036	8700.00	...	
2037	8800.00	...		2037	8800.00	...	
2038	8900.00	...		2038	8900.00	...	
2039	9000.00	...		2039	9000.00	...	
2040	9100.00	...		2040	9100.00	...	
2041	9200.00	...		2041	9200.00	...	
2042	9300.00	...		2042	9300.00	...	
2043	9400.00	...		2043	9400.00	...	
2044	9500.00	...		2044	9500.00	...	
2045	9600.00	...		2045	9600.00	...	
2046	9700.00	...		2046	9700.00	...	
2047	9800.00	...		2047	9800.00	...	
2048	9900.00	...		2048	9900.00	...	
2049	10000.00	...		2049	10000.00	...	

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ANNEX E

THE HAGUE UNION DEFICIT

1. The Hague Union deficit amounted to 53,921.15 francs at December 31, 1970. In accordance with the decisions of the meeting of member States of the Hague Union in 1963 (see document DM/26/5, paragraph 21, and document CCIU/I/8, paragraph 15(a)), this deficit is provisionally covered by an advance, without interest, granted by the Swiss Government.
2. Tables B show the minus value proportional to the deposits and prolongations registered by countries not yet party to the Additional Act of Monaco. If Morocco had ratified that Act on January 1, 1970, registrations would have produced additional receipts of 70 francs. This amount should thus be debited to the country in question, in accordance with the principles laid down by the member States of the Hague Union; however, in view of the fact that the 1970 financial year ended with a surplus, the amount does not appear in Table C.
3. Table C shows the allocation of the 1970 surplus (10,528.42 francs) among the member States of the Hague Union having acceded to the Additional Act of Monaco, since countries not party to that Act are not entitled to this allocation.
4. By adding together the figures of the allocation of the deficits for 1963, 1964, 1965, 1966 and 1969 among all member States and subtracting the allocation of the 1967, 1968 and 1970 surpluses, table A shows the balance charged to each of the member States of the Hague Union as of December 31, 1970. (The date inserted alongside the names of certain countries in the list below is the date of the respective country's accession to the Monaco Act; the letters "L.A." following the names of certain other countries mean that those countries are still bound by the 1934 London Act of the Hague Agreement).

TABLE A
DISTRIBUTION OF THE DEFICITS AND SURPLUSES AMONG
MEMBER STATES AS OF DECEMBER 31, 1970

Country	Apportionment of Deficit				Surplus		Deficit	Surplus	Balance charged to each State							
	1963	+	1964	+	1965	+	1966	-		1967	-	1968	+	1969	-	1970
Belgium (13.XI.64)	7,369.48		6,547.93		1,386.91		959.61		634.93		859.18		211.25		505.39	14,475.68
France (1.XII.62)	469.53		2,708.24		6,335.99		4,656.93		3,951.56		5,039.90		1,224.50		3,436.65	2,967.08
Germany (Fed.Rep.) (1.XII.62)	486.71		2,278.97		4,795.78		3,499.75		3,199.68		3,763.12		1,047.64		2,556.30	2,589.75
Holy See (L.A.)	--		--		--		--		--		--		--		--	--
Indonesia (L.A.)	--		--		--		--		--		--		--		--	--
Liechtenstein (9.VII.66)	1,995.77		2,098.74		1,247.89		1,099.34		112.79		129.60		40.53		110.86	6,129.02
Monaco (14.IX.63)	297.15		31.41		102.19		37.63		--		28.80		4.91		26.09	418.40
Morocco (L.A.)	1,045.75		140.55		234.60		204.70		--		--		1.23		--	1,626.83
Netherlands (14.IX.63)	1,306.52		272.22		934.34		399.84		446.95		532.79		126.50		401.05	1,658.63
Republic of Viet-Nam (L.A.)	--		--		--		--		--		--		--		--	--
Spain (31.VIII.69)	6,705.82		4,731.56		2,739.87		4,515.72		--		--		124.05		417.35	18,399.67
Switzerland (21.XII.62)	885.39		3,608.66		6,693.66		5,103.81		4,135.35		4,828.70		1,155.72		3,074.73	5,408.46
Tunisia (L.A.)	--		23.49		--		134.11		--		--		8.60		--	166.20
U.A.R. (L.A.)	81.43		--		--		--		--		--		--		--	81.43
$20,643.55 + 22,441.77 + 24,471.23 + 20,611.44 - 12,481.26 - 15,182.09 + 3,944.93 - 10,528.42 = 53,921.15$																

It is evident from the above that States mentioned in Tables A3 would benefit financially by ratifying the Additional Act of Monaco as soon as possible.

TABLES B

ALLOCATION OF THE PART OF THE DEFICIT DUE TO THE NON-ACCESSION
OF SOME MEMBER COUNTRIES TO THE ADDITIONAL ACT OF MONACO

TABLE B 1

Additional fees which would have been payable for deposits
originating in countries not yet having ratified the Addition-
al Act of Monaco.

	Deposits in 1970					
	Single deposits	Unpaid addit. fees	Multiple deposits	Unpaid addit. fees	Totals	
					Deposits	Unpaid fees
Holy See	-	.-	-	.-	-	.-
Indonesia	-	.-	-	.-	-	.-
Morocco	2	70.-	-	.-	2	70.-
Republic of Viet-Nam	-	.-	-	.-	-	.-
Tunisia	-	.-	-	.-	-	.-
U.A.R.	-	.-	-	.-	-	.-
	2	70.-	-	.-	2	70.-

TABLE B 2

Additional fees which would have been payable for prolongations originating in countries not yet having ratified the Additional Act of Monaco.

	Prolongations in 1970					
	Single deposits	Unpaid addit. fees	Multiple deposits	Unpaid addit. fees	Totals Deposits	Totals Unpaid fees
Holy See						
Indonesia						
Morocco		N	I L			
Republic of Viet-Nam						
Tunisia						
U.A.R.						

TABLE B 3

TOTALS OF TABLES B 1 and B 2

<u>Country</u>	<u>Tables</u>		<u>T O T A L</u>
	<u>A 1</u>	<u>A 2</u>	
Holy See	-.-	-.-	-.-
Indonesia	-.-	-.-	-.-
Morocco	70.-	-.-	70.-
Republic of Viet-Nam	-.-	-.-	-.-
Tunisia	-.-	-.-	-.-
U.A.R.	-.-	-.-	-.-
	<hr/> 70.-	<hr/> -.-	<hr/> 70.-
	=====	=====	=====

TABLE B 3(1)

TOTAL OF ADDITIONAL FEES THAT WOULD HAVE BEEN PAYABLE IN
1963, 1964, 1965, 1966, 1967, 1968, 1969 and 1970 FOR
DEPOSITS AND PROLONGATIONS ORIGINATING IN COUNTRIES NOT
YET HAVING RATIFIED THE ADDITIONAL ACT OF MONACO

<u>Country</u>	<u>1963</u>	<u>1964</u>	<u>1965</u>	<u>1966</u>	<u>1967</u>	<u>1968</u>	<u>1969</u>	<u>1970</u>	<u>Balance charged to each State</u>
Belgium (before 13.XI.64)	7,270.-	+ 6,000.-	+ --	+ --	+ --	+ --	+ --	+ --	= 13,270.-
Liechtenstein (before 9.VII.66)	1,970.-	1,980.-	1,080.-	930.-	--	--	--	--	= 5,960.-
Monaco (before 14.IX.63)	290.-	--	--	--	--	--	--	--	= 290.-
Morocco	1,030.-	130.-	220.-	200.-	460.-	375.-	35.-	70.-	= 2,520.-
Netherlands (before 14.IX.63)	1,260.-	--	--	--	--	--	--	--	= 1,260.-
Spain (before 31.VIII.69)	6,650.-	4,550.-	2,280.-	4,130.-	3,565.-	5,640.-	4,170.-	--	= 30,985.-
Tunisia	--	20.-	--	120.-	85.-	--	245.-	--	= 470.-
U.A.R.	80.-	--	--	--	--	70.-	--	--	= 150.-
	18,550.-	+ 12,680.-	+ 3,580.-	+ 5,380.-	+ 4,110.-	+ 6,085.-	+ 4,450.-	+ 70.-	= 54,905.-

It should be noted that, if the countries listed above had ratified the Additional Act of Monaco (of November 18, 1961) in 1962, the deficit accumulated since 1963 (paragraph 16 above) would not exist.

TABLE C

ALLOCATION OF THE SURPLUS IN PROPORTION TO THE DEPOSITS
AND PROLONGATIONS ORIGINATING IN COUNTRIES PARTY TO THE
HAGUE AGREEMENT

(Monaco Act)

I. Surplus in 1970 10,528.42 francs
=====

II. As the number of deposits and prolongations amounted to 3231 and registrations originating in countries not yet having ratified the Additional Act of Monaco at December 31, 1970, were 2 (Morocco 2), the 1970 surplus is to be allocated among member countries of the Hague Union (Monaco Act) in proportion to a total of 3229 registrations. The surplus to be allocated to each registration is therefore 3.260583 francs.

III. By multiplying the number of registrations by the coefficient of 3.260583, the following results are obtained:

<u>Country</u>	<u>Registrations recorded</u>	<u>Swiss francs</u>
Belgium	155	505.39
France	1054	3,436.65
Germany	784	2,556.30
Holy See	(-)	-.-
Indonesia	(-)	-.-
Liechtenstein	34	110.86
Monaco	8	26.09
Morocco	(2)	-.-
Netherlands	123	401.05
Republic of Viet-Nam	(-)	-.-
Spain	128	417.35
Switzerland	943	3,074.73
Tunisia	(-)	-.-
U.A.R.	(-)	-.-
	<u>(2) 3229</u>	<u>10,528.42</u>
	=====	=====

IV. The cumulative amount of this annual allocation since 1963 is shown in Table A.

TABLE 10

ANALYSIS OF THE DATA IN CONNECTION WITH THE
AND INFORMATION ON THE ...

The data in this table are based on the
analysis of the data in connection with the
and information on the ...

Category	Value
Belgium	...
France	...
Germany	...
Italy	...
Japan	...
United Kingdom	...
United States	...
Canada	...
Australia	...
India	...
China	...
Other	...

The data in this table are based on the
analysis of the data in connection with the
and information on the ...