

BUREAUX INTERNATIONAUX  
RÉUNIS POUR LA PROTECTION  
DE LA PROPRIÉTÉ INTELLECTUELLE  
GENÈVE, SUISSE

# BIRPI

UNITED INTERNATIONAL  
BUREAUX FOR THE PROTECTION  
OF INTELLECTUAL PROPERTY  
GENEVA, SWITZERLAND

## COMITÉ DE COORDINATION INTERUNIONS, DEUXIÈME SESSION INTERUNION COORDINATION COMMITTEE, SECOND SESSION

(Genève, 28 septembre au 2 octobre 1964)  
(Geneva, September 28 to October 2, 1964)

### FINANCIAL RULES

1. BIRPI Financial Regulations, promulgated on 12th July, 1963, by the Supervisory Authority on the basis of a text recommended by the Permanent Bureau of the Paris Union and by the Permanent Committee of the Berne Union (see document CCIU/I/4, para. 4), provide that :

" The Director, with the advice of the Interunion Coordination Committee, shall establish the rules regulating the organisation of the financial administration of BIRPI" (article 10.1) and that

" The Director shall establish draft accounting rules which shall be submitted for advice to the Interunion Coordination Committee" (article 5.1).

2. Draft "BIRPI Financial Rules" (hereinafter referred to as "the Draft") will be found in the annex to this document.

3. The Draft consists of two parts: I. Organisation of the Financial Services; II. Accounts.

4. The provisions of the first part are based upon article 10 of the Financial Regulations, while those of the second part are based upon article 5 of those Regulations and, subject to slight modifications introduced in the light of experience acquired during the first year of implementation of the Regulations, upon the unanimous recommendations of the Financial Experts of the Paris, Berne and Madrid Unions published on 28th June, 1963 (see document CCIU/I/6, para. 36).

5. The Director believes that the Draft is only the first step towards full financial rules and holds that the section of the financial rules relating to accounts will need to be completed. He would prefer, however, to defer this matter until a future meeting in view of the fact that the accounting system is undergoing reorganisation and that the new methods have not been sufficiently tested. There will also be other questions which, in the light of experience, will require additions and improvements which should be thoroughly considered at some future meeting.

6. The Committee is invited to express its views on the Draft included in the Annex to this document.

DRAFT FINANCIAL RULES

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I. ORGANISATION OF THE FINANCIAL SERVICES

Article 1. (Administrative Hierarchy)

(a) The BIRPI Financial and Personnel Division is placed under a member of the higher staff echelons who also acts as Controller as stipulated in article 10.2 (of the Financial Regulations issued on 12th July, 1963). This person shall hereinafter be referred to as "Controller" in connection with control duties and as "Head of the Finance and Personnel Division" in connection with his other duties.

(b) This official, in the capacity of Controller, is directly responsible to the Supervisory Authority. Should he refuse to approve any expenditure proposed by the Director, the latter is entitled to order him to authorise the said expenditure, such an order being accompanied by explanations therefor. In such cases, the Controller shall prepare a report along with the authorisation and shall immediately communicate such report to the Supervisory Authority.

(c) In his capacity as Head of the Finance and Personnel Division this official is placed under the Deputy Director whose duties include administrative and financial matters (hereinafter referred to as "Deputy-Director").

(d) Where the Controller is prevented from attending to his duties due to illness, leave or any other reason, an official other than the Deputy-Director shall be assigned by the Director to take over his responsibilities. Any such assignment shall immediately be notified to the Supervisory Authority.

Article 2. (Authorisation to incur obligations)

(a) Subject to the provisions of paragraph (b) hereunder, any authorisation to incur obligations shall be signed by the Deputy-Director and the Controller. The Deputy-Director shall ensure that the proposed expenditure complies with general policy and with the programme, while the Controller shall examine such proposed expenditure to see whether it complies with the budget, whether the necessary funds will be actually available when payment is due, and whether such expenditure complies with the principles governing the economic use of BIRPI resources. The Controller shall ensure that all obligations incurred are duly recorded.

(b) With respect to expenditure occurring at regular intervals in payment of services rendered or goods delivered over a certain period of time (such as, for example, salaries of officials, contracts for printing of periodicals, insurance policies, contracts relating to building maintenance), the authorisation to incur expenditure need only be signed once, prior to establishment of the contract pertaining to services to be rendered or goods to be supplied.

Article 3. (Payments)

(a) Payments may be made only on presentation of necessary vouchers signed by the following officials:

(i) by the official who has received either goods or services, to certify that the goods have been delivered or the services rendered, and that both quality and quantity comply with the order issued;

(ii) by the Head of the Finance and Personnel Division to certify that the said expenditure complies with the authorisation to incur obligation, and that the amount corresponds with existing regulations (for example, with respect to salaries, subsistence allowances, etc., that these comply with the Staff Regulations and Rules);

(iii) by the Deputy-Director, to certify that the payment complies with both general policy and programme.

These signatures constitute the authorisation to pay.

(b) Postal or bank cheques, as well as all other instructions for transfer of funds issued by BIRPI shall be signed by the Head of the Finance and Personnel Division and by one of the officials authorised to that effect by the Director. These officials may only sign such orders on the basis of an authorisation to pay (see para. (a)).

(c) BIRPI cash funds shall be kept in a safe. Outside of bank opening hours, the total amount of cash on hand shall not be greater than ten thousand Swiss francs.

(d) The Head of the Financial Service, working under the Head of the Finance and Personnel Division, shall be responsible for any cash placed in the safe. He shall hold a set of keys to the BIRPI safe. Two other sets of these keys shall be held in sealed envelopes signed by the Head of the Financial Service. One such envelope shall be handed to the Director and the other to the Controller.

The Head of the Financial Service shall designate an official from this Service to replace him in case of absence. Should both these officials be away, the safe shall be opened in the presence of at least two persons; a list of contents of the safe shall be prepared and the remaining amount of cash shall be checked against the remaining cash-in-hand listed in the cash book.

(a) Cash payments shall be made only on the basis of a payment authorisation (see para. (a)).

(f) From time to time, at random intervals, the Controller shall make unexpected checks on the amount of cash-in-hand.

#### Article 4. (Receipts)

(a) The only persons authorised to receive cash payments shall be the Head of the Finance and Personnel Division or the Head of the Financial Service who shall issue receipts therefor.

(b) Cheques issued by third parties to the order of BIRPI shall be crossed and recorded on receipt. They shall then be endorsed by the Head of the Finance and Personnel Division and one of the officials authorised to that effect by the Director with a view to being placed to the credit of BIRPI postal or banking accounts. No official is authorised to cash any such cheques.

(c) Cheques issued by BIRPI to their own order, as well as any other order issued by BIRPI for cash payments to a bank, to the postal authorities or to any other person, shall be signed by two officials, one of whom must be either the Director or Deputy-Director and the other the Controller or, in case the latter is prevented from so doing, the Head of the Financial Service.

#### Article 5. (Tenders)

(a) Purchases of supplies, equipment and furniture shall be made on the basis of three quotations, whenever they exceed five thousand francs.

(b) Providing guarantees with respect to quality and to delivery dates are the same, the lowest offer shall be accepted. Purchases shall be made in 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 this purpose, shall be placed under the supervision of the Controller. Every item of equipment or furniture the value or cost of which exceeds one hundred francs shall be listed on such inventories. The Controller shall check the inventory at regular intervals.

(b) The Controller is responsible for inventories of stocks of paper located elsewhere than in the BIRPI building.

(c) Every official of BIRPI is responsible for the economic use of office supplies made available to him. The Controller shall supervise the economic use of stocks of such supplies.

## II. Accounts

### Article 7. (Specific expenditure and common expenditure)

(a) Any expenditure incurred for the sole benefit of a given Union shall be considered to be a specific expenditure of that Union.

(b) Any expenditure incurred for the benefit of two or more Unions shall be considered to be a common expenditure.

(c) BIRPI accounts shall be kept in such manner as to enable a clear distinction to be made between items of specific and common expenditures.

### Article 8. (Documents relating to the allocation of common expenditure)

(a) At the end of each financial year the following documents shall be prepared with respect to the year elapsed:

(i) A list of officials grouped according to the services to which they have been assigned during the year; there shall be as many groups as there are salary allocation codes; the list shall contain indications of any changes of assignment occurring during the year. This list shall be signed by the Head of the Financial and Personnel Division and by the Director.

(ii) A list of the number of copies printed of the various periodicals issued by BIRPI; this list shall also indicate the number of pages in each issue. It shall be signed by the Head of the Publications Service.

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

(iv) With respect to each printed publication, a list indicating the total cost involved broken down into paper, printing and binding costs. Such lists shall be signed by the Controller.

(v) A list of official missions made for the account of BIRPI outside Switzerland. These missions shall be grouped according to the codes for allocation of expenditure applied; when the cost of any mission exceeds ten thousand Swiss francs, a special note shall indicate the reasons for the mission and, whenever the expenses involved have been allocated among several Unions, an explanation of the percentage applied. This list shall be signed by the Director.

(vi) A list of conferences organised by BIRPI; the conferences shall be grouped according to the codes for allocation of expenditure applied; should the cost of a conference exceed ten thousand Swiss francs, a special note shall indicate the reasons for convening such a conference and, where the expenses involved have been allocated among several Unions, an explanation of the percentage applied. This list shall be signed by the Director.

(vii) An account, signed by the Director, explaining the use made of [building surface] by the various Services of the organisation.

(viii) A list, signed by the Director, of purchases of furniture or supplies amounting to more than five hundred francs each, indicating, against each purchase, the Service for which it was intended

(ix) A list of fees paid to third parties (with the exception of fees paid for articles published in BIRPI reviews and for translation of such articles), grouped according to the codes of allocation applied; where the fees paid for a given task exceed ten thousand Swiss francs a special note shall indicate the reasons for which outside assistance was necessary and, where expenses involved have been allocated among several Unions, an explanation of the percentage applied. This list shall be signed by the Director.

(b) At least once every three years, the following documents shall be prepared with respect to the full financial year immediately preceding their preparation:

(i) A list, signed by the Head of the



Financial Service, of bookkeeping entries with an indication of the number of entries allocated to each Service.

(ii) A list, signed by the Head of the "Chancellerie", of mail and documents, indicating, for each Service, the total amount of mail received and despatched as well as the number of pages of each mimeographed document.