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E

PROGRAM AND BUDGET COMMITTEE

Fourteenth Session

Geneva, September 14 to 16, 2009

INTERIM FINANCIAL STATEMENTS FOR 2008
AND STATUS OF THE PAYMENT OF CONTRIBUTIONS AS OF JUNE 30, 2009

prepared by the Secretariat

1. According to rule 106.11 of the Financial Regulations and Rules, copies of interim financial statements shall be submitted to the Program and Budget Committee. Rule 106.11 also details the content of such financial statements.
2. The interim financial statements for 2008 are shown below and, in accordance with rule 106.11, include the following:
 - Statement I, giving income (by type) and expenditure (by expenditure type) for 2008 and 2007;
 - Statement II, containing a detailed balance sheet as at December 31, 2008;
 - Statement III which provides details of cash flows during the year 2008;
 - Table 1, giving the amounts of the reserve funds and the working capital funds, during the period 1998-2008;
 - Table 2, detailing movements on reserves and working capital funds during 2008;
 - Table 3, giving income (by type) and expenditure (by expenditure item) for 2008, compared with the approved budget for 2008-2009 and the revised budget for 2008-2009;

- Table 4, containing a comparison between expenditure according to the approved budget for 2008-2009 and actual expenditure recorded;
- Notes to the financial statements.

3. The Program and Budget Committee is invited to recommend to the Assemblies of the Member States of WIPO and of the Unions, each as far as it is concerned, to take note of the contents of the present document.

[Interim Financial Statements for 2008
and Status of the Payment of Contributions follow]

I. INTERIM FINANCIAL STATEMENTS FOR 2008

STATEMENT I: Statement of income and expenditure for the year ending 31 December 2008
(in Swiss francs)

	31 décembre 2007	31 décembre 2008
<i>Income</i>		
Contributions	17 418 289.00	17 412 591.00
Fees	278 478 555.52	281 650 118.71
Publications	1 180 257.25	558 070.88
Arbitration and mediation centre	1 639 997.15	1 639 055.79
Bank interest	9 367 941.42	10 084 930.09
Miscellaneous	3 889 204.27	2 552 957.68
Total income	311 974 244.61	313 897 724.15
<i>Expenditure</i>		
Staff expenditure *	190 591 157.88	194 289 765.71
<i>Official travel and fellowships</i>		
Staff missions	7 866 540.80	7 552 279.45
Third party travel	11 561 637.19	9 365 568.45
Fellowships	2 081 134.91	1 034 968.08
<i>Contractual services</i>		
Conferences	2 359 217.83	2 181 016.83
Expert fees	984 580.95	763 848.42
Publications	273 596.37	188 613.05
Other	27 149 212.84	29 357 481.65
<i>Operating expenditure</i>		
Premises and maintenance **	25 773 394.84	25 251 390.16
Communications and other expenditure	5 981 590.03	5 140 623.77
<i>Equipment and supplies</i>		
Furniture and equipment	1 921 149.10	3 336 951.57
Supplies	2 335 825.79	2 481 288.65
<i>Construction ***</i>	879 023.52	792 400.85
<i>Non-allocated expenditure</i>		
Total expenditure	279 758 062.05	281 736 196.64
Surplus	32 216 182.56	32 161 527.51

* This amount includes the provision for separation from service and medical benefits following separation from service of 9.2 million francs in 2008.

** For year 2008 this is made up of 1,358,200.00 francs for amortization of loans, 9,642,752.36 francs for rental of premises and 14,250,437.80 francs for current charges.

*** Expenditure relating to the new construction includes the fees of the Pilot and the Architect for participating in the analysis of the bids by general contractors and the remuneration of different companies for several studies (lake water, electricity, sanitation, etc).

Adjustments amounting to a net increase in the surplus of 26,000 Swiss francs were made to the year ending 31 December 2006, following the production of the interim statements.

STATEMENT II: Comparative balance sheet as at December 31, 2007 and
December 31, 2008 – Assets (in Swiss francs)

		December 31, 2007	December 31, 2008
<i>Liquid assets</i>			
Cash		7 700.93	9 556.73
Postal cheque accounts		699 535.42	831 779.96
Bank accounts	Table 5	361 577 604.04	355 068 616.17
		362 284 840.39	355 909 952.86
<i>Advances</i>			
Sundry advances	Table 6	5 244 549.34	5 381 972.92
International Union for the Protection of New Varieties of Plants (UPOV)		839 827.69	191 403.77
Trust funds		668 957.76	2 557 670.90
		6 753 334.79	8 131 047.59
<i>Debtor accounts</i>			
Outstanding contributions (with the exception of arrears of contributions of the least developed countries (LDCs) having a special (frozen) account)			
Paris Union		2 756 280.00	2 356 313.00
Berne Union		806 602.00	682 098.00
IPC Union		31 464.00	-
Nice Union		35 381.00	24 393.00
Locarno Union		2 247.00	2 247.00
WIPO Convention		4 452.00	4 452.00
Unitary contribution		2 858 801.00	2 379 516.00
		6 495 227.00	5 449 019.00
Arrears of contributions of the least developed countries (LDCs) having a special (frozen) account			
Paris Union		3 110 722.00	3 012 137.00
Berne Union		1 304 715.00	1 304 715.00
WIPO Convention		129 642.00	129 642.00
		4 545 079.00	4 446 494.00
Outstanding Working Capital Funds			
Paris Union		48 376.00	39 481.00
Berne Union		6 622.00	6 622.00
PCT Union		-	-
		54 998.00	46 103.00
Sundry debtors	Table 7	4 225 285.60	3 831 365.33
		15 320 589.60	13 772 981.33
<i>Transitional assets</i>			
Transitional assets account	Table 8	639 110.04	1 650 514.98
<i>Loan</i>			
Loan to the Geneva International Center Foundation		10 000 000.00	10 000 000.00
<i>Transferable and fixed assets</i>			
Furniture, equipment and sundry inventories	Table 9	1.00	1.00
Buildings and depreciation	Table 10	34 242 614.14	78 595 243.41
		34 242 615.14	78 595 244.41
Total		429 240 489.96	468 059 741.17

STATEMENT II: Comparative balance sheet as at December 31, 2007 and December 31, 2008 –
Liabilities (in Swiss francs)

		December 31, 2007	December 31, 2008
<i>Creditor accounts</i>			
Contributions received in advance		274 509.00	2 372 194.00
Sundry creditors	Table 11	94 087 532.04	95 803 146.88
Long-term borrowings		31 336 175.00	29 136 362.45
		125 698 216.04	127 311 703.33
<i>Transitional liabilities</i>			
Transitional liabilities accounts	Table 12	2 323 394.17	904 503.67
<i>Distribution of fees and provisions</i>			
Distribution of fees	Table 13	59 183 939.72	59 488 325.57
Provisions	Table 14	38 404 667.81	44 563 408.87
		97 588 607.53	104 051 734.44
<i>Reserve Funds</i>			
Contribution-financed Unions		20 393 148.33	22 505 787.19
PCT Union		136 908 322.47	165 383 310.54
Madrid Union		39 773 130.94	39 935 797.52
Hague Union		(599 445.09)	(495 576.30)
Lisbon Union		111 433.63	120 092.67
Arbitration and Mediation Center		(1 298 706.17)	-
		195 287 884.11	227 449 411.62
<i>Working Capital Funds</i>			
Paris Union		1 592 894.11	1 592 894.11
Berne Union		1 300 000.00	1 300 000.00
IPC Union		1 000 000.00	1 000 000.00
Nice Union		160 000.00	160 000.00
Locarno Union		29 494.00	29 494.00
PCT Union		2 000 000.00	2 000 000.00
Madrid Union		2 000 000.00	2 000 000.00
Hague Union		260 000.00	260 000.00
		8 342 388.11	8 342 388.11
Total		429 240 489.96	468 059 741.17

STATEMENT III: Cash flow for the period ending December 31, 2008
(in thousands of francs)

	As at December 31, 2008
<i>Cash flows from operating activities</i>	
Net surplus (shortfall) in income over expenditure	32 162
Increase (decrease) in provisions	6 159
(Increase) decrease in contributions receivable	1 154
(Increase) decrease in inter-organization fund balances receivable	(1 240)
(Increase) decrease in other accounts receivable	256
(Increase) decrease in other assets	(1 011)
Increase (decrease) in contributions received in advance	2 097
Increase (decrease) in unliquidated obligations	(1 419)
Increase (decrease) in accounts payable	1 716
Increase (decrease) in other liabilities	304
Less: interest income	(10 085)
	30 093
<i>Cash flows from investment and financing activities</i>	
Increase (decrease) in investments	-
(Increase) decrease in land and buildings	(44 353)
Plus: interest income	10 085
Increase (decrease) in loans	(2 200)
	(36 468)
<i>Cash flows from other sources</i>	
Income allocated directly to reserves	-
Transfers from reserves	-
Credit to Member States	-
Other adjustments	-
	-
Net increase (decrease) in cash and term deposits	(6 375)
Cash and term deposits, beginning of period	362 285
Cash and term deposits, end of period	355 910

RESERVE FUNDS

TABLE 1. Income, expenditure, reserves and working capital funds, 1998-2008 (in millions of francs)

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Income	214.3	225.1	260.6	260.1	238.6	231.7	250.5	272.2	297.4	312.0	313.9
Expenditure	175.5	269.7	242.1	316.2	330.8	288.5	249.6	261.6	253.0	279.8	281.7
Reserves and Working Capital Funds (year end)	353.0	302.0	320.6	264.4	172.2	115.4	116.3	126.9	171.4	203.6	235.8
Reserves and Working Capital Funds (year end target)	57.1	79.2	91.1	99.3	119.1	121.7	108.1	100.8	95.9	95.9	117.9

TABLE 2. Reserves and Working Capital Funds (in Swiss francs)

	Contribution-financed Unions	PCT Union	Madrid Union	Hague Union	Lisbon Union	Arbitration Center	Total
Amount as at December 31, 2007	24 475 536.44	138 908 322.47	41 773 130.94	(339 445.09)	111 433.63	(1 298 706.17)	203 630 272.22
Distribution of negative reserve under Arbitration Center to Unions. *	(154 853.48)	(878 854.59)	(264 293.07)	-	(705.03)	1 298 706.17	-
<i>Surplus</i> 2008 Result	2 267 492.34	29 353 842.66	426 959.65	103 868.79	9 364.07		32 161 527.51
Amount as at December 31, 2008	26 588 175.30	167 383 310.54	41 935 797.52	(235 576.30)	120 092.67	-	235 791 799.73

* The accumulated negative reserve under the Arbitration and Mediation Center has been distributed to Unions on the basis of each Union's relative share of the overall reserves as at 31 December 2007 (document WO/PBC/12/3).

TABLE 3. Total Expenditure (by object of expenditure) and Income (by type of income) for year 2008, compared with approved budget and revised budget for the 2008-2009 biennium (in Swiss francs)

	Actuals 2008	Approved Budget 2008-2009 (000's)	Revised Budget 2008-2009 (000's)	Actual/Approved Budget Percentage	Actual/Revised Budget Percentage
<i>Income</i>					
Contributions	17 412 591.00	34 825	34 827	50%	50%
Fees	281 650 118.71	567 355	567 206	50%	50%
Publications	558 070.88	2 600	1 200	21%	47%
Arbitration and mediation centre	1 639 055.79	2 800	2 800	59%	59%
Bank interest	10 084 930.09	16 264	18 132	62%	56%
Miscellaneous	2 552 957.68	4 236	4 236	60%	60%
Total income	313 897 724.15	628 080	628 400	50%	50%
<i>Expenditure</i>					
Staff expenditure	194 289 765.71	406 785	400 658	48%	48%
<i>Official travel and fellowships</i>					
Staff missions	7 552 279.45	13 852	14 237	55%	53%
Third-party travel	9 365 568.45	26 890	24 956	35%	38%
Fellowships	1 034 968.08	5 427	3 601	19%	29%
<i>Contractual services</i>					
Conferences	2 181 016.83	6 565	6 474	33%	34%
Expert fees	763 848.42	3 517	3 721	22%	21%
Publications	188 613.05	2 341	1 501	8%	13%
Other	29 357 481.65	67 335	84 046	44%	35%
<i>Operating expenditure</i>					
Premises and maintenance	25 251 390.16	60 522	54 614	42%	46%
Communications and other	5 140 623.77	9 508	12 341	54%	42%
<i>Equipment and supplies</i>					
Furniture and equipment	3 336 951.57	5 579	6 349	60%	53%
Supplies	2 481 288.65	7 936	8 719	31%	28%
<i>Construction *</i>	792 400.85	-	-		
<i>Unallocated</i>	-	10 090	7 184	0%	0%
Total expenditure	281 736 196.64	626 347	628 400	45%	45%
Surplus	32 161 527.51	1 733	-		

* The total amount budgeted for the new construction in the 2008-2009 revised budget is 4,929,964 Swiss francs and in the 2008-2009 approved budget 6,739,158 Swiss francs. The amounts which make up these total figures are included within various cost categories.

TABLE 4. Budget and Expenditure Report - 2008-2009 Biennium (in thousands of francs)

PROGRAM	2008-2009 Approved Budget	2008 Total Expenditure (Disbursements and ULOs)	Utilization Rate vs. Approved Budget
1. Public Outreach and Communication	12 611	5 147	41%
2. External Coordination	11 215	5 161	46%
3. Strategic Use of IP for Development	20 581	9 602	47%
4. Use of Copyright in the Digital Environment	2 150	825	38%
5. Life Sciences	680	345	51%
6. Africa, Arab, Asia and the Pacific, Latin America and the Caribbean Countries, LDCs	40 665	17 228	42%
7. Certain Countries in Europe and Asia	5 444	2 056	38%
8. Business Modernization of IP Institutions	4 795	2 269	47%
9. Collective Management of Copyright and Related Rights	1 736	840	48%
10. IPR Enforcement	3 321	1 278	39%
11. WIPO Worldwide Academy	15 426	7 109	46%
12. Law of Patents	3 079	1 267	41%
13. Law of Trademarks, Industrial Designs and Geographical Indications	3 882	1 496	39%
14. Law of Copyright and Related Rights	6 002	3 205	53%
15. TK, Traditional Cultural Expressions and Genetic Resources	6 052	2 967	49%
16. The PCT System	182 498	82 918	45%
17. Associated Patent Services	3 533	3 042	86%
18. Madrid, The Hague and Lisbon Registration Systems	57 466	26 437	46%
19. Patent Information, Classification and IP Standards	7 257	3 444	47%
20. International Classifications in the Field of Trademarks and Industrial Designs	1 201	365	30%
21. Arbitration and Mediation Services and Domain Names Policies and Procedures	8 036	3 807	47%
22. Direction and Executive Management	14 081	7 408	53%
23. Resource Management and Control	5 124	2 060	40%
24. Internal Oversight	3 422	1 805	53%
25. Human Resources Management	19 267	7 487	39%
26. Financial Operations	12 138	6 229	51%
27. Information Technology	45 945	22 950	50%
28. Conference, Language, Printing and Archives	43 834	21 187	48%
29. Premises Management	47 461	21 389	45%
30. Travel and Procurement	11 061	4 696	42%
31. The New Construction	6 739	994	15%
32. Security	9 556	4 725	49%
Total	616 256	281 736	46%
Unallocated	10 091	-	0%
GRAND TOTAL	626 347	281 736	45%

NOTES TO THE FINANCIAL STATEMENTS

(in Swiss francs)

Table 5. Bank accounts

	December 31, 2007	December 31, 2008
<i>Current accounts</i>		
Credit Suisse	15 996 882.83	24 098 523.54
UBS SA	4 044 861.06	1 945 542.40
JPMorgan Chase Bank, New York	145 687.20	447 986.50
Banca Nazionale del Lavoro, Rome	1 823 494.94	1 493 501.86
The Bank of Tokyo-Mitsubishi Ltd., Tokyo	3 225 376.05	4 317 399.11
BCG	-	21 327.75
<i>Fixed term and deposit accounts</i>		
Swiss Confederation	333 411 547.06	322 664 770.01
Credit Suisse	2 850 000.00	-
UBS SA guarantee deposits	79 754.90	79 565.00
Total	361 577 604.04	355 068 616.17

Table 6. Sundry advances

	December 31, 2007	December 31, 2008
WIPO staff advances (of which 3,601,160.35 francs for education grants in 2007 and 3,688,670.47 francs in 2008)	3 971 995.94	4 189 809.20
Advances for inter-organization activities	1 272 553.40	1 192 163.72
Total	5 244 549.34	5 381 972.92

Table 7. Sundry debtors

	December 31, 2007	December 31, 2008
Sundry debtors	919 411.23	397 678.62
Madrid debtors	702 685.64	1 338 089.96
Hague debtors	6 573.00	5 226.00
Publication debtors	323 840.80	162 778.27
Request for reimbursement of VAT, withholding tax and stamp tax	361 999.70	148 643.93
Request for reimbursement of United States of America government taxes	1 910 775.23	1 778 948.55
Total	4 225 285.60	3 831 365.33

Table 8. Transitional assets account

	December 31, 2007	December 31, 2008
Outstanding amounts for travel and daily subsistence allowances for staff	266 834.06	77 272.04
Insurances	10 920.00	167 882.10
Maintenance	276 218.99	642 079.21
Sundry	85 136.99	102 209.74
Rent	-	661 071.89
Total	639 110.04	1 650 514.98

Table 9. Furniture, equipment and sundry inventories

	December 31, 2007	December 31, 2008
Furniture, equipment and sundry inventories	1.00	1.00

Table 10. Buildings and amortization

	Net value as at December 31, 2007	Book Value as at December 31, 2008	Amortization as at December 31, 2008	Net Value as at December 31, 2008
A. Bogsch Building	24 502 845.00	56 070 581.90	32 401 836.90	23 668 745.00
G. Bodenhausen I Building	5 941 530.00	11 639 590.30	6 222 160.30	5 417 430.00
G. Bodenhausen II Building	-	4 717 632.90	4 717 632.90	-
WMO Building	-	104 675 426.85	104 675 426.85	-
New building	403 678.64	76 354 961.26	30 240 453.35	46 114 507.91
Madrid Union Building	3 394 560.50	3 394 560.50	-	3 394 560.50
Total	34 242 614.14	256 852 753.71	178 257 510.30	78 595 243.41

Table 11. Sundry creditors

	December 31, 2007	December 31, 2008
Sundry creditors	9 462 042.64	11 863 480.02
Advance payments by third parties relating to PCT operations	746 385.16	682 164.90
PCT accounts held in trust	5 048 870.99	5 810 900.97
Advance payments by third parties of trademark registration fees	30 972 599.74	27 077 101.82
Advance payments by third parties of industrial design deposit fees	183 296.95	155 204.61
Current accounts (deposits of funds by third parties for the registration of trademarks or industrial designs, subscriptions to WIPO periodicals, etc.)	45 533 041.01	49 053 205.05
Mediation - deposit accounts	1 897 166.15	902 998.52
Advance payments of publications, subscriptions and advertisements	244 129.40	258 090.99
Total	94 087 532.04	95 803 146.88

Table 12. Transitional liabilities account

	December 31, 2007	December 31, 2008
2007 charges paid or being settled in 2008	296 666.66	451 537.95
Unliquidated obligations	2 026 727.51	452 965.72
Total	2 323 394.17	904 503.67

Table 13. Distribution of fees

	December 31, 2007	December 31, 2008
Distribution of individual fees according to the Protocol relating to the Madrid Agreement	9 550 359.00	11 769 681.00
Distribution Madrid and Hague 2007	48 050 001.26	45 904 226.03
Transfer of fees to the PCT International Searching Authorities	1 583 579.46	1 814 418.54
Total	59 183 939.72	59 488 325.57

Table 14. Provisions

	December 31, 2007	December 31, 2008
Provision for separation from service and medical benefits following separation from service	37 853 403.26	43 955 495.32
Provision for application of the 1970 Convention with WIPO Closed Pension	246 913.55	246 913.55
Provision for disputes	304 351.00	361 000.00
Total	38 404 667.81	44 563 408.87

II. STATUS OF THE PAYMENT OF CONTRIBUTIONS AS AT JUNE 30, 2009

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

4. The following table shows the arrears in contributions on June 30, 2009, under the unitary contribution system which has been applicable since January 1, 1994, and under the previously applicable contribution systems of the six Contribution-financed Unions (Paris, Berne, IPC, Nice, Locarno, Vienna) and of WIPO (for States members of WIPO but not members of any of the Unions), with the exception of arrears in contributions of the least developed countries (LDCs) concerning the years preceding 1990, placed in a special (frozen) account, which are not shown in this table but are shown in the table in paragraph 5, below.

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Afghanistan	Unitary	09		1 424	0.02
Albania		No arrears			
Algeria	Unitary	09		5 697	0.06
Andorra		No arrears			
Angola		No arrears			
Antigua and Barbuda		No arrears			
Argentina	Unitary	09*		66 400	0.71
Armenia		No arrears			
Australia		No arrears			
Austria		No arrears			
Azerbaijan		No arrears			
Bahamas		No arrears			
Bahrain	Unitary	09		5 697	0.06
Bangladesh		No arrears			
Barbados		No arrears			
Belarus		No arrears			
Belgium	Unitary	09		683 685	7.36
Belize		No arrears			
Benin		No arrears			
Bhutan		No arrears			
Bolivia (Plurinational State of)	Unitary	99+00+01+02+03+04+05+06+07+08+09		31 655	0.34
Bosnia and Herzegovina		No arrears			
Botswana		No arrears			
Brazil	Unitary	09*		86 907	0.94
Brunei Darussalam		No arrears			
Bulgaria		No arrears			
Burkina Faso	Unitary	07*+08+09		3 007	0.03
Burundi	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	13 276	37 911	0.41
Cambodia	Unitary	09		1 424	0.02
Cameroon		No arrears			
Canada		No arrears			

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Cape Verde	Unitary	98+99+00+01+02+03+04+05+06+07+08+09		19 005	0.20
Central African Republic	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	7 460	45 371	0.49
Chad	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	7 460	45 371	0.49
Chile		No arrears			
China		No arrears			
Colombia		No arrears			
Comoros	Unitary	06+07+08+09		5 696	0.06
Congo	Unitary	07*+08+09		7 494	0.08
Costa Rica		No arrears			
Côte d'Ivoire	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	52 827		
	Paris	92+93	27 597		
	Berne	91*+92+93	27 646	108 070	1.16
Croatia		No arrears			
Cuba		No arrears			
Cyprus		No arrears			
Czech Republic		No arrears			
Democratic People's Republic of Korea		No arrears			
Democratic Republic of the Congo	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	159 959		
	Berne	90+91+92+93	90 326	274 920	2.96
Denmark		No arrears			
Djibouti	Unitary	03+04+05+06+07+08+09		9 968	0.11
Dominica		No arrears			
Dominican Republic	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	75 611		
	Paris	64+65+66+67+68+69+70+71+72+73+74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89+90+91+92+93	966 204	1 041 815	11.22
Ecuador		No arrears			
Egypt		No arrears			
El Salvador		No arrears			
Equatorial Guinea	Unitary	09		1 424	0.02
Eritrea	Unitary	07+08+09		4 272	0.05
Estonia		No arrears			
Ethiopia		No arrears			
Fiji		No arrears			
Finland		No arrears			
France	Unitary	09*		839 937	9.05
Gabon	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	52 827		
	Paris	85*+86+87+88+89+90+91+92+93	189 587		
	Berne	85+86+87+88+89+90+91+92+93	110 981	353 395	3.81
Gambia	Unitary	06*+07+08+09		5 031	0.05
Georgia		No arrears			
Germany		No arrears			
Ghana		No arrears			
Greece	Unitary	09*		2 351	0.03

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Grenada	Unitary	09		2 849	0.03
Guatemala		No arrears			
Guinea	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09 90+91+92+93 90+91+92+93	24 635 13 276 7 460	45 371	0.49
Guinea-Bissau	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09 90+91+92+93 92+93	24 635 13 276 3 858	41 769	0.45
Guyana		No arrears			
Haiti	Unitary Paris	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09 90*+91+92+93	24 635 10 428	35 063	0.38
Holy See		No arrears			
Honduras		No arrears			
Hungary		No arrears			
Iceland		No arrears			
India	Unitary	09		91 158	0.98
Indonesia		No arrears			
Iran (Islamic Republic of)		No arrears			
Iraq		No arrears			
Ireland		No arrears			
Israel		No arrears			
Italy		No arrears			
Jamaica	Unitary	09		2 849	0.03
Japan	Unitary	09*		836 375	9.01
Jordan		No arrears			
Kazakhstan		No arrears			
Kenya		No arrears			
Kuwait		No arrears			
Kyrgyzstan		No arrears			
Lao People's Democratic Republic	Unitary	09		1 424	0.02
Latvia		No arrears			
Lebanon ¹	Unitary Paris Berne Nice	94+95+96+97+98+99+00+01+02+03+04+05+06+09 87+88+89+90+91+92+93 86*+87+88+89+90+91+92+93 86+87+88+89+90+91+92+93	52 127 133 889 226 067 17 946	430 029	4.63
Lesotho		No arrears			
Liberia		No arrears			
Libyan Arab Jamahiriya	Unitary	00*+01+02+03+04+05+06+07		63 471	0.68
Liechtenstein		No arrears			
Lithuania	Unitary	09		11 395	0.12
Luxembourg		No arrears			
Madagascar		No arrears			
Malawi	Unitary	09		1 424	0.02
Malaysia		No arrears			
Maldives					

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Installment plan concluded in July 2006 in order to settle the arrears of the Paris, Berne and Nice Unions and under the unitary contribution system by ten yearly installments. The first and second installment payments were received during the years 2007 and 2008, respectively.

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Mali	Unitary	08*+09		2 560	0.03
Malta		No arrears			
Mauritania	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	7 460	45 371	0.49
Mauritius		No arrears			
Mexico		No arrears			
Micronesia (Federated States of)	Unitary	05*+06+07+08+09		11 649	0.12
Monaco		No arrears			
Mongolia		No arrears			
Montenegro		No arrears			
Morocco		No arrears			
Mozambique		No arrears			
Myanmar		No arrears			
Namibia		No arrears			
Nepal		No arrears			
Netherlands		No arrears			
New Zealand		No arrears			
Nicaragua	Unitary	06*+07+08+09		11 305	0.12
Niger	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635		
	Paris	90+91+92+93	13 276		
	Berne	90+91+92+93	7 460	45 371	0.49
Nigeria	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	296 098		
	Paris	91*+92+93	237 156	533 254	5.74
Norway		No arrears			
Oman		No arrears			
Pakistan		No arrears			
Panama	Unitary	09*		201	0.00
Papua New Guinea	Unitary	08+09		5 698	0.06
Paraguay	Unitary	09*		2 622	0.03
Peru	Unitary	09		5 697	0.06
Philippines		No arrears			
Poland	Unitary	09*		34 188	0.37
Portugal		No arrears			
Qatar		No arrears			
Republic of Korea		No arrears			
Republic of Moldova		No arrears			
Romania		No arrears			
Russian Federation	Unitary	09		455 790	4.91
Rwanda		No arrears			
Saint Kitts and Nevis		No arrears			
Saint Lucia		No arrears			
Saint Vincent and the Grenadines	Unitary	09		2 849	0.03
Samoa		No arrears			
San Marino		No arrears			
Sao Tome and Principe	Unitary	99*+00+01+02+03+04+05+06+07+08+09		15 730	0.17
Saudi Arabia		No arrears			
Senegal		No arrears			
Serbia	Unitary	94+95+96+97+98+99+00+01	847 668		
	Paris	93*	79 996		
	Berne	91+92+93	135 984		
	Nice	93	6 447		
	Locarno	93	2 247	1 072 342	11.55
Seychelles	Unitary	09		2 849	0.03
Sierra Leone		No arrears			

State	Unitary/ Union/ WIPO	No Arrears/Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Singapore		No arrears			
Slovakia		No arrears			
Slovenia		No arrears			
Somalia	Unitary WIPO	94+95+96+97+98+99+00+01+02+03+04+05+ 06+07+08+09 90+91+92+93	24 635 4 452	29 087	0.31
South Africa		No arrears			
Spain	Unitary	09		455 790	4.91
Sri Lanka		No arrears			
Sudan		No arrears			
Suriname		No arrears			
Swaziland		No arrears			
Sweden		No arrears			
Switzerland		No arrears			
Syrian Arab Republic		No arrears			
Tajikistan		No arrears			
Thailand		No arrears			
The former Yugoslav Republic of Macedonia		No arrears			
Togo	Unitary Paris Berne	94+95+96+97+98+99+00+01+02+03+04+05+ 06+07+08+09 92*+93 92+93	24 635 5 393 3 858	33 886	0.37
Tonga		No arrears			
Trinidad and Tobago		No arrears			
Tunisia	Unitary	09*		3 258	0.04
Turkey	Unitary	09		91 158	0.98
Turkmenistan		No arrears			
Uganda	Unitary	09		1 424	0.02
Ukraine		No arrears			
United Arab Emirates	Unitary	09		11 395	0.12
United Kingdom		No arrears			
United Republic of Tanzania		No arrears			
United States of America	Unitary	09		1 139 475	12.27
Uruguay	Unitary	09		5 697	0.06
Uzbekistan		No arrears			
Venezuela (Bolivarian Republic of)	Unitary	09*		6 279	0.07
Viet Nam		No arrears			
Yemen	Unitary	09		1 424	0.02
Zambia		No arrears			
Zimbabwe	Unitary	08+09		5 698	0.06

Total amount of arrears

Unitary Contributions		6 712 898	
Contribution-financed Unions and WIPO		2 570 253	
Grand Total		9 283 151	100%

Observations

5. The total amount of the overdue contributions was, on June 30, 2009, approximately 9.3 million francs, of which 6.7 million francs concern the unitary contribution system, whereas 2.6 million francs concern the pre-1994 contributions in respect of the Contribution-financed Unions and WIPO. The total amount of arrears corresponds to 53.3% of the amount of the contributions payable for 2009, namely 17.4 million francs.

6. Any payment that reaches the International Bureau between June 30 and September 18, 2009, will be reported to the Assemblies in a separate document.

7. The list of States with loss of voting right in one or more Assemblies as of June 30, 2009, will be communicated on request.

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

8. It is recalled that, in accordance with the decision taken by the WIPO Conference and the Assemblies of the Paris and Berne Unions at their 1991 ordinary sessions, the amount of the arrears in contributions of any least developed country (LDC) relating to years preceding 1990 was placed in a special account, the amount of which was frozen as of December 31, 1989 (documents AB/XXII/20 and AB/XXII/22, paragraph 127). Such arrears in contributions, as of June 30, 2009, concerning the Paris and Berne Unions and concerning WIPO are shown in the following table. Any payment that reaches the International Bureau between June 30 and September 18, 2009, will be reported to the Assemblies in a separate document.

State	Union/ WIPO	Year(s) of Arrears (<i>partial payment is indicated by an asterisk</i>)	Amount of Arrears (<i>Swiss francs</i>)		% of Total Arrears
Burkina Faso	Paris	77*+78+79+80+81+82+83+84+85+86+ 87+88+89	217 518		
	Berne	77+78+79+80+81+82+83+84+85+86+87+ 88+89	137 566	355 084	7.99
Burundi	Paris	78+79+80+81+82+83+84+85+86+87+88+ 89		214 738	4.83
Central African Republic	Paris	76*+77+78+79+80+81+82+83+84+85+ 86+87+88+89	273 509		
	Berne	80*+81+82+83+84+85+86+87+88+89	114 858	388 367	8.73
Chad	Paris	71+72+73+74+75+76+77+78+79+80+81+ 82+83+84+85+86+87+88+89	250 957		
	Berne	72+73+74+75+76+77+78+79+80+81+82+ 83+84+85+86+87+88+89	156 387	407 344	9.16
Democratic Republic of the Congo	Paris	81*+82+83+84+85+86+87+88+89	500 200		
	Berne	81*+82+83+84+85+86+87+88+89	301 015	801 215	18.02
Gambia	WIPO	83+84+85+86+87+88+89		55 250	1.24
Guinea	Paris	83+84+85+86+87+88+89	148 779		
	Berne	83*+84+85+86+87+88+89	81 293	230 072	5.17
Guinea-Bissau	Paris	89		23 213	0.52
Haiti	Paris	79*+80+81+82+83+84+85+ 86+87+88+89		347 037	7.81
Mali	Paris	84+85+86+87+88+89	132 377		
	Berne	76*+77+78+79+80+81+82+ 83+84+85+86+87+88+89	165 124	297 501	6.69
Mauritania	Paris	77*+78+79+80+81+82+83+84+85+86+ 87+88+89	219 120		
	Berne	74+75+76+77+78+79+80+81+82+83+84+ 85+86+87+ 88+89	150 618	369 738	8.32
Niger	Paris	81+82+83+84+85+86+87+88+89	179 097		
	Berne	80*+81+82+83+84+85+86+87+88+89	110 069	289 166	6.50
Somalia	WIPO	83+84+85+86+87+88+89		55 250	1.24
Togo	Paris	84+85+86+87+88+89	132 377		
	Berne	83*+84+85+86+87+88+89	87 785	220 162	4.95
Uganda	Paris	81*+82+83+84+85+86+87+88+89		172 283	3.88
United Republic of Tanzania	Paris	82*+83+84+85+86+87+88+89		200 932	4.52
Yemen	WIPO	87*+88+89		19 142	0.43

Total amount of arrears

Paris Union	3 012 137	
Berne Union	1 304 715	
WIPO	129 642	
Grand Total	4 446 494	100%

Amounts due towards the Working Capital Funds

9. The following table shows the amounts due, on June 30, 2009, from States towards the working capital funds that have been constituted, namely, those of two Contribution-financed Unions (Paris and Berne). Any payment that reaches the International Bureau between June 30 and September 18, 2009, will be reported to the Assemblies in a separate document.

State	Union	Amount due (Swiss francs)	
Burundi	Paris		7 508
Central African Republic	Paris		943
Chad	Paris	6 377	8 357
	Berne	1 980	
Democratic Republic of the Congo	Paris	14 057	15 784
	Berne	1 727	
Guinea	Paris	7 508	10 423
	Berne	2 915	
Mauritania	Paris		1 854
Niger	Paris		39

Total amount due towards the Working Capital Funds

Paris Union	38 286
Berne Union	6 622
Grand Total	44 908

Evolution of arrears in contributions and Working Capital Funds over the last ten years

10. The following table gives the amounts of arrears in contributions (including the "frozen" arrears of the LDCs) and Working Capital Funds (WCF) since 1999.

Arrears in contributions as of December 31 (millions of francs)					
Year	Unitary contribution	Contribution-financed Unions	"Frozen" arrears	WCF	Total
1999	3.9	5.7	4.7	0.1	14.4
2000	4.9	5.4	4.7	0.1	15.1
2001	3.9	5.0	4.7	0.1	13.7
2002	3.0	4.3	4.6	0.1	12.0
2003	4.4	4.1	4.6	0.1	13.2
2004	3.1	3.9	4.6	0.1	11.7
2005	3.4	3.8	4.6	0.1	11.9
2006	4.1	3.8	4.5	0.1	12.5
2007	2.9	3.6	4.5	0.1	11.1
2008	2.4	3.0	4.4	0.1	9.9

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