

PREFACE

July 12, 2010

During the 2008/09 biennium the financial results of the World Intellectual Property Organization (WIPO) were affected by the world economic downturn, notably in the area of PCT System fees. The Organization has generated a surplus of 24.6 million Swiss francs, taking into account expenditure coming directly from reserve funds. This positive result for the biennium is the combination of a surplus in 2008 and a slight deficit in 2009; it is the result of prudent financial management and cautious spending rather than a situation arising from a surplus in income. WIPO remains in a position where strong financial discipline is required and it is expected that this will remain the case throughout 2010.

Pursuant to changes made to the structure of the Organization and its programs, a revised Program and Budget was approved by the Member States in December 2008.

During the biennium, 6.0 million Swiss francs of the amounts allocated from reserves were spent on various projects. Notwithstanding this expenditure, reserves have increased and, together with the Working Capital Funds, reached 228.3 million Swiss francs, i.e. 39.6 percent of the Organization's biennial expenditure (which does not include the aforementioned 6.0 million Swiss francs), thus fully satisfying the reserve requirements set out by WIPO's Reserve Policy.

This situation helps to prepare the Organization as well as possible for the transition to the new International Public Sector Accounting Standards (IPSAS), approved by the Member States and which officially commenced in January 2010.

This financial management report shows the Organization's accounts for the 2008/09 biennium by means of a comparison with the revised budget and also with the figures for the previous biennium. It acts as a reference document for the Member States in their exchanges with WIPO and in the preparation of future budgets, in which they take an active part.



Francis Gurry
Director General



Financial Management Report 2008-2009

This financial management report is expressed in Swiss francs and shows the financial results of WIPO and the unions administered by WIPO*.

The first pages provide a summary of the results which show surplus income of 24.6 million Swiss francs and also the situation of the different unions, as well as those of the reserves and the main provisions. This summary is followed by the details of expense, revenue and the financial statements as at December 31, 2009. The financial statements, though prepared in accordance with the United Nations Accounting Standards (UNSAS), have been presented in the format that will be utilized under International Public Sector Accounting Standards (IPSAS) in order to simplify future comparisons. More detailed information is then provided regarding the contributions for the 2008/09 biennium.

The distribution of 329 million Swiss francs to the Member States during the biennium under the Madrid and Hague Agreements is explained in a separate chapter which is preceded by the standard tables common to all of the specialized institutions of the United Nations system.

For the sake of transparency, the trust funds allocated by the Member States have been treated as a fully-fledged entity, independent of WIPO's accounts and are presented in a separate chapter.

AUDIT AND APPROVAL

This Financial Management Report was drawn up in Geneva, Switzerland, on July 12, 2010.

The accounts have been audited by the Swiss Government in its capacity as Auditor appointed by the WIPO General Assembly and by the Assemblies of the Paris, Berne, IPC, Nice, Locarno, Vienna, PCT, Madrid, Hague, Lisbon and TRT Unions. Its report and audit opinion are dated June 4, 2010.

Francis Gurry
Director General

* Paris Union (122nd and 123rd years), Berne Union (119th and 120th years), Madrid Union (115th and 116th years), The Hague Union (81st and 82nd years), Nice Union (49th and 50th years), Lisbon Union (48th and 49th years), WIPO (37th and 38th years), Locarno Union (36th and 37th years), IPC Union (32nd and 33rd years), PCT Union (29th and 30th years), TRT Union (27th and 28th years), Vienna Union (21st and 22nd years).

TABLE OF CONTENTS

	Pages
Key financial and other parameters	7
Summary of results by Union	
Results by Union	8
Revised Overall Scenario by Union.....	8
Situation of the Reserve Funds and Working	
Capital Funds	9
Reserve Appropriations.....	9
RWCF by Union at end 2009	10
Budget	
Revised budget and transfers	
by program	12
Post and headcount report by program.....	13
Post and headcount report for Funds in Trust	
and the Reserve-funded Projects.....	14
Expenditure explanatory notes	14
Budget and expenditure report by program.....	15
Expenditure	
Expenditure by object of expenditure -	
2008-2009 biennium	16
Explanatory notes.....	17-20
Income	
Income.....	21
Explanatory notes.....	21
Use of reserves: Special Projects	23
Financial Statements	
Income and Expenditure.....	24
Balance Sheet	25
Notes to the Financial Statements:	
Note 1 Objectives and budget of the Organization	26
Note 2 Significant accounting policies.....	27
Note 3 Cash and cash equivalents	31
Note 4 Accounts receivable, advances and prepayments.....	32
Note 5 Land and buildings	34
Note 6 Equipment.....	35
Note 7 Other non-current assets.....	35
Note 8 Accounts payable	35
Note 9 Transfers payable	36
Note 10 Current accounts	37
Note 11 Advance receipts	37
Note 12 Borrowings.....	38
Note 13 Employee benefits	39-40
Note 14 Provisions	40
Note 15 Leases	41

United Nations System Common Tables

Statement I – Statement of income and expenditure for the biennium ended December 31, 2009	42
Statement II – Statement of assets, liabilities, reserves and fund balances	43
Statement III – Statement of Changes in Net Assets/Equity for the biennium ended December 31, 2009	44
Statement IV – Cash Flow Statement for the biennium ended December 31, 2009	45

Contributions and Working Capital Funds

Contributions according to the unitary contribution system.... Table 9	46
Outstanding contributions as at December 31, 2009 and arrears in contributions of the least developed countries (LDCs) having a special (frozen) account. Table 10	49
Contributions received in advance	55
Working Capital Funds as at December 31, 2009	56

Distribution Madrid and The Hague

Madrid Union – Supplementary fees - 2008.....	63
Madrid Union – Complementary fees - 2008.....	67
Madrid Union – Total of fees - 2008	73
Protocol relating to the Madrid Agreement – Individual fees - 2008	74
Madrid Union – Payment made in accordance with Rule 39 of the Common Regulations under the Madrid Agreement and Protocol	75
Madrid Union – Supplementary fees - 2009.....	76
Madrid Union – Complementary fees - 2009.....	80
Madrid Union – Total of fees - 2009	84
Protocol relating to the Madrid Agreement – Individual fees - 2009	87
Hague Union - State and designation fees – 2008	88
Hague Union - State and designation fees – 2009	89
Madrid and Hague Unions – Distribution 2008	90
Madrid and Hague Unions – Distribution 2009	91
Madrid and Hague Unions – Recapitulation 2008/09.....	92

Trust funds	93-105
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KEY FINANCIAL AND OTHER PARAMETERS
(in millions of Swiss francs)

The "Revised Program and Budget" document adopted for 2008/09 contains a list of key financial and other parameters for WIPO (cf. Publication No 360E/PB0809, page 13). The table below updates the information contained in that publication by providing, for each parameter, the actual figures for the 2008/09 biennium, compared to the budget figures for the same period and the actual figures for the 2006/07 biennium. An analysis of the data below is provided in the following pages.

	Actual 2006-2007	Revised Budget 2008-2009	Actual 2008-2009	Difference between actual and revised budget 2008-2009	
				Amount	%
INCOME					
Contributions	34.7	34.8	34.8	0.0	0.0%
Fees					
PCT	451.1	461.0	443.6	(17.4)	(3.8)%
Madrid	90.3	100.5	94.8	(5.7)	(5.6)%
Hague	5.0	5.7	5.4	(0.3)	(6.0)%
Lisbon	0.0	0.0	0.0	0.0	0.0%
Total fees	546.5	567.2	543.8	(23.4)	(4.1)%
Other income	28.1	26.4	28.8	2.4	9.1%
TOTAL INCOME	609.3	628.4	607.4	(21.0)	(3.3)%
EXPENDITURE					
Personnel expenditure	376.1	405.5	396.8	(8.8)	(2.2)%
Other expenditure	156.5	220.6	180.0	(40.5)	(18.4)%
Unallocated	0.0	2.3	0.0	(2.3)	(100.0)%
TOTAL EXPENDITURE	532.6	628.4	576.8	(51.6)	(8.2)%
SURPLUS/(DEFICIT)	76.7	0.0	30.6	30.6	n/a
RESERVES AND WORKING CAPITAL FUNDS	203.6	203.6	234.3	30.7	15.1%
SPECIAL PROJECT EXPENDITURE [financed by reserve funds]	-	96.1	6.0		
RESERVES INCLUDING IMPACT OF SPECIAL PROJECT EXPENDITURE	203.6	203.6	228.3		
REGISTRATION ACTIVITIES					
Number of PCT applications	309 147	342 100	318 755	(23 345)	(6.8)%
Number of Madrid system registrations and renewals	108 378	123 300	115 616	(7 684)	(6.2)%
Number of Hague system registrations and renewals	10 384	9 700	9 122	(578)	(6.0)%
PERSONNEL					
Total employee headcount	1 261	1 318	1 255	(63)	(4.8)%
RENTAL COSTS	19.3	21.7	19.3	(2.4)	(10.9)%

SUMMARY OF RESULTS BY UNION

Table 1.1. Results by Union

(in thousands of Swiss francs)

All Unions show a surplus for the biennium 2008/09

Revised budget	Income	Expenditure	Result
Contribution-financed Unions	37 694	37 727	(33)
PCT Union	475 979	476 384	(405)
Madrid Union	106 224	106 348	(124)
Hague Union	7 195	6 634	561
Lisbon Union	1 307	1 307	-
Total	628 400	628 400	-

Actual	Income	Expenditure	Result
Contribution-financed Unions	38 285	36 192	2 093
PCT Union	458 920	432 924	25 995
Madrid Union	100 818	99 129	1 689
Hague Union	7 484	6 666	819
Lisbon Union	1 923	1 888	35
Total	607 431	576 799	30 632

The distribution of direct and indirect union expenses has been carried out in accordance with the methodology adopted by the Assemblies (cf. Publication No 360E/PB0809, Annex IV).

Table 1.2. Revised Overall Scenario by Union – Biennium 2008-2009

(in thousands of Swiss francs)

Based on 2008/09 Revised Budget Methodology

	CF Unions		PCT Union		Madrid Union		Hague Union		Lisbon Union		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
RWCF* Adj., End 2007	24 321		138 029		41 509		(339)		111		203 630	
2008/09 Income	38 285		458 920		100 818		7 484		1 923		607 431	
2008/09 Expenditure												
Direct Union	17 515		183 678		55 631		4 130		1 050		262 004	
Direct Admin	7 102		105 512		34 156		2 536		644		149 950	
Sub-total, Direct	24 617		289 190		89 787		6 666		1 693		411 953	
Indirect Union	7 875		97 783		6 355		-		133		112 145	
Indirect Admin	3 700		45 951		2 986		-		62		52 700	
Sub-total, Indirect	11 575		143 734		9 341		-		195		164 845	
Total, Allocated Expenditure	36 192		432 924		99 129		6 666		1 888		576 799	
Surplus/Deficit	2 093		25 995		1 689		819		35		30 632	
RWCF, End 2009	26 414		164 025		43 198		479		146		234 262	

*Reserves and Working Capital Funds (RWCF)

Table 2.1 Situation of the Reserve Funds and Working Capital Funds
(in thousands of Swiss francs)

At the end of the 2008/09 biennium, the situation regarding the Reserve Funds and Working Capital Funds is as follows:

Reserve Funds and Working Capital Funds	As at 31/12/2007	Program & Budget Transactions 2008-2009	Special Projects Transactions 2008-09	As at 31/12/2009
Contribution-financed Unions	24 321	2 093	(751)	25 663
PCT Union	138 029	25 995	(4 255)	159 770
Madrid Union	41 509	1 689	(992)	42 207
Hague Union	(339)	819	(6)	473
Lisbon Union	111	35	(6)	140
Total	203 630	30 632	(6 009)	228 253

Balances as at December 31, 2007, are as presented in Table 9 of the Revised Program and Budget document (cf. Publication No 360E/PB0809, page 28) and thus take account of the reallocation of the reserves of the Arbitration Center according to current methodology.

The expenditures totaling 6.0 million Swiss francs shown under "Special Projects Transactions" in the table above reflect spending against appropriations approved by Member States against the Reserve Funds. These appropriations are listed in the table below, as approved by Member States, and total 31.1 million Swiss francs. It is recalled that Member States approved expenditures under the Revised Program and Budget for 2008/09 for projects under the Development Agenda (DA) (for the implementation of recommendations 2, 5, 8, 9 and 10) in the amount of 7.9 million Swiss francs¹. Actual expenditure against the allocation for these projects was 823 000 Swiss francs as of the end of 2009. The commitment made by the Director General to ensure that the Development Agenda funds allocated in the budget remain available until the completion of these projects, has led to the proposal to request approval by Member States, within the context of the adoption of the Financial Management Report for 2008/09, of the appropriation of the remaining 7.2 million Swiss francs from the surplus of the biennium, i.e. the Reserve and Working Capital Funds. The share of the appropriation by Union in respect of the Development Agenda project fund balances is illustrated by the table below.

Table 2.2 Reserve Appropriations
(in thousands of Swiss francs)

	CF	PCT	Madrid	Hague	Lisbon	TOTAL PROJECT
MAPS I. incl delayed phase	-	-	3 595	-	-	3 595
MAPS II.	-	-	1 432	511	-	1 943
MAPS III.	-	-	5 804	2 488	-	8 292
SUBTOTAL MAPS MADRID	-	-	10 831	2 999	-	13 830
New Database project	-	-	1'200	-	-	1 200
Security	954	5 403	1 258	9	4	7 628
IPSAS-FRR	525	2 976	693	5	2	4 201
Conference Hall Architectural study	525	2 975	693	5	2	4 200
SUBTOTAL OTHER PROJECTS	2 004	11 354	2 644	18	9	16 029
SUB-TOTAL APPROPRIATIONS	2 004	11 354	14 675	3 017	9	31 059
UNSPENT BALANCE FROM DEVELOPMENT AGENDA PROJECTS AS AT 31/12/2009	487	6 672	12	-	11	7 182
GRAND TOTAL APPROPRIATIONS INCLUDING DEVELOPMENT AGENDA BALANCE	2 490	18 026	14 687	3 017	20	38 241

¹Publication No CDIP/2/2 Annex 2, CDIP/3/INF/2

In accordance with the Organization's Reserve Policy (ref. documents A/35/15 and A/35/6), the target level of the Reserves and Working Capital Funds would continue to be met and exceeded following the proposed appropriation for the Development Agenda projects, as illustrated in the table below. The only exception to this would be the Hague Union, to which accordingly no appropriation is proposed to be assigned.

Table 2.3 Reserve and Working Capital Funds by Union at end 2009
(in thousands Swiss francs)

	CF Unions	PCT Union	Madrid Union	Hague Union	Lisbon Union	Total
RWCF Adj., End 2007	24 321	138 029	41 509	(339)	111	203 630
2008/09 Income	38 285	458 920	100 818	7 484	1 923	607 431
2008/09 Expenditure	36 192	432 924	99 129	6 666	1 888	576 799
Surplus/Deficit	2 093	25 995	1 689	819	35	30 632
Reserve Special Projects expenditures 2008/09	751	4 255	992	6	6	6 009
SUBTOTAL RWCF End 2009	25 663	159 770	42 207	473	140	228 253
<i>LOAN from PCT to Hague 2009</i>		(3'000)		3 000		-
SUBTOTAL RWCF End 2009	25 663	156 770	42 207	3 473	140	228 253
<i>Appropriations already approved, not yet spent</i>	1 253	7 099	13 684	3 011	3	25 050
RWCF available balance Jan 2010	24 410	149 671	28 523	462	137	203 203
DA 2, 5, 8, 9, 10 opening 2010 balances appropriated	480	6 577	12	-	11	7 079
RWCF available after all appropriations	23 931	143 094	28 511	462	126	196 124

BUDGET

Budget

The initial Program and Budget for the 2008/09 biennium was approved by the Assemblies of the Member States as presented under document A/44/2, for budgeted expenditure in the biennium in the amount of 626.3 million Swiss francs and 986 posts. The Revised Program and Budget for the 2008/09 biennium was approved by the Assemblies of the Member States as presented under document A/46/2 and published under Publication No 360E/PB0809, for budgeted expenditure in the biennium in the amount of 628.4 million Swiss francs and 1 044 posts.

Transfers

Table 3 illustrates transfers of financial resources across programs over the course of 2009 within the approved revised budget of 628.4 million Swiss francs, while Table 4.1 illustrates changes in the allocation of regular budget posts. The flexibility of the Director General in making such transfers is defined by Financial Regulation 5.5, which states that "the Director General may make transfers from one program of the program and budget to another for any given financial period, up to the limit of 5 percent of the amount corresponding to the biennial appropriation of the receiving program, or to 1 percent of the total budget, whichever is higher, when such transfers are necessary to ensure the proper functioning of the services. All transfers arising in the first year of the financial period shall be reflected in the revised budget proposals. Those arising in the second year shall be reported to the next sessions of the Program and Budget Committee and the General Assembly." In accordance

with Regulation 5.5, transfers which arose in the first year of the biennium were reflected under the revised budget proposal; transfers arising in the second year are reported in this Financial Management Report.

The primary objectives of the transfers made across programs were to make adjustments in order to reflect (i) cost containment measures taken across the Organization; (ii) the allocation of the appropriate level of resources required for implementation of planned 2009 activities under approved Development Agenda projects (Recommendations 2, 5, 8, 9 and 10); (iii) the allocation of the appropriate level of resources for the completion of an extensive investigation overseen by IAOD; and (iv) the reduction in allocations under the PCT to reflect revised resource requirements in light of business needs. Further details on transfers by program, resource utilization and program results, together with an assessment of the extent to which program objectives and performance indicators for the biennium were achieved, will be included in the Program Performance Report for the 2008/09 biennium.

Table 4.2 provides an overview of personnel resources (post and non-post) funded by Funds in Trust and Reserve appropriations as of December 2009.

Table 3. Revised budget and transfers by program – 2008-2009 biennium
(in thousands of Swiss francs)

		Revised budget 2008-2009	Transfers	Transfers as % of program revised budget	Transfers as % of total revised budget	Adjusted revised budget after transfers
1	Patents, Innovation Promotion and Technology Transfer	7 140	(74)	(1.0)%	(0.0)%	7 066
2	Trademarks, Industrial Designs and Geographical Indications	3 803	75	2.0%	0.0%	3 878
3	Copyright and Related Rights	13 450	35	0.3%	0.0%	13 485
4	Traditional Knowledge, Traditional Cultural Expressions and Genetic Resources	7 118	(331)	(4.6)%	(0.1)%	6 787
5	The PCT System	181 402	(4 428)	(2.4)%	(0.7)%	176 974
6	Madrid, Hague and Lisbon Systems	61 180	283	0.5%	0.0%	61 463
7	Arbitration, Mediation and Domain Names	8 934	(111)	(1.2)%	(0.0)%	8 823
8	Development Agenda Coordination	5 414	54	1.0%	0.0%	5 468
9	Africa, Arab, Asia and the Pacific, Latin America and the Caribbean Countries, Least Developed Countries	48 060	727	1.5%	0.1%	48 787
10	Cooperation with Certain Countries in Europe and Asia	5 604	87	1.6%	0.0%	5 691
11	The WIPO Academy	8 859	(550)	(6.2)%	(0.1)%	8 309
12	International Classification in the Field of Trademarks and Industrial Designs	924	(186)	(20.1)%	(0.0)%	738
13	Patent Classification and WIPO IP Standards	8 071	(439)	(5.4)%	(0.1)%	7 632
14	PATENTSCOPE® and Associated Patent Services	6 878	(143)	(2.1)%	(0.0)%	6 735
15	IP Office Modernization	5 435	(475)	(8.7)%	(0.1)%	4 960
16	Economic Studies, Statistics and Analysis	1 586	(280)	(17.6)%	(0.0)%	1 306
17	Building Respect for IP	2 922	289	9.9%	0.0%	3 211
18	IP and Global Challenges	1 456	67	4.6%	0.0%	1 523
19	Communications	13 179	609	4.6%	0.1%	13 788
20	External Offices and Relations	9 644	972	10.1%	0.2%	10 616
21	Executive Management	13 520	565	4.2%	0.1%	14 085
22	Finance, Budget and Program Management	17 292	(214)	(1.2)%	(0.0)%	17 078
23	Human Resources Management and Development	18 797	(416)	(2.2)%	(0.1)%	18 381
24	Administrative Support Services	57 995	(903)	(1.6)%	(0.1)%	57 092
25	Information and Communication Technology	46 583	(1 219)	(2.6)%	(0.2)%	45 364
26	Internal Audit and Oversight	3 257	1 200	36.9%	0.2%	4 457
27	Conference and Language Services	40 681	35	0.1%	0.0%	40 716
28	Security	9 972	(301)	(3.0)%	(0.0)%	9 671
29	New construction	4 930	(68)	(1.4)%	(0.0)%	4 862
	Total	614 086	(5 141)	1.0%	1.0%	608 945
	Costs Incurred in 2008 for Activities Discontinued in 2009	7 130	127	1.8%	0.0%	7 257
	Unallocated	7 184	5 013	69.8%	0.8%	12 197
	TOTAL	628 400	-	-	-	628 400

Table 4.1 Post and headcount report by program – 2008-2009 biennium

Programs	Revised budget 2008-2009					As at end December 2009, actual					Difference					Headcount						
	DG/DDG/ADG*	D	P	G	Total	Transfers	DG/DDG/ADG*	D	P	G	Total	DG/DDG/ADG*	D	P	G	Total	Posts	Short Term General Service	Special Labour Contract	SSA	Consultants	Total
1 Patents, Innovation Promotion and Technology Transfer	-	-	9	2	11	(1)	-	1	9	3	13	-	1	-	1	2	13	2	-	-	-	15
2 Trademarks, Industrial Designs and Geographical Indications	-	-	3	2	5	2	-	-	3	3	6	-	-	-	1	1	6	-	2	-	-	8
3 Copyright and Related Rights	1	3	12	4	20	9	1	2	10	4	17	-	(1)	(2)	-	(3)	17	3	1	-	1	22
4 Traditional Knowledge, Traditional Cultural Expressions and Genetic Resources	-	-	5	4	9	(3)	-	1	4	2	7	-	1	(1)	(2)	(2)	5	2	2	-	-	9
5 The PCT System	1	2	130	213	346	(1)	1	4	128	223	356	-	2	(2)	10	10	330	82	-	5	5	422
6 Madrid, Hague and Lisbon Systems	1	2	48	70	121	(4)	1	5	49	71	126	-	3	1	1	5	119	14	3	17	9	162
7 Arbitration, Mediation and Domain Names	-	-	9	5	14	(1)	-	1	10	5	16	-	1	1	-	2	15	1	18	-	1	35
8 Development Agenda Coordination	-	-	3	4	7	1	-	-	3	3	6	-	-	-	(1)	(1)	6	-	-	-	2	8
9 Africa, Arab, Asia and the Pacific, Latin America and the Caribbean Countries, Least Developed Countries	1	7	39	18	65	(1)	1	6	37	16	60	-	(1)	(2)	(2)	(5)	55	7	1	-	8	71
10 Cooperation with Certain Countries in Europe and Asia	-	-	6	3	9	(2)	-	1	6	3	10	-	1	-	-	1	9	-	1	-	1	11
11 The WIPO Academy	-	1	4	3	8	(4)	-	-	5	4	9	-	(1)	1	1	1	9	1	-	-	1	11
12 International Classification in the Field of Trademarks and Industrial Designs	-	-	1	1	2	-	-	-	1	1	2	-	-	-	-	-	2	-	-	-	-	2
13 Patent Classification and WIPO IP Standards	-	-	9	9	18	(4)	-	-	7	7	14	-	-	(2)	(2)	(4)	12	-	1	-	1	14
14 PATENTSCOPE® and Associated Patent Services	-	-	12	1	13	1	1	2	13	5	21	1	2	1	4	8	17	-	1	-	1	19
15 IP Office Modernization	-	2	5	2	9	1	-	1	4	1	6	-	(1)	(1)	(1)	(3)	4	1	-	-	1	6
16 Economic Studies, Statistics and Analysis	-	1	5	1	7	(21)	-	1	5	1	7	-	-	-	-	-	6	-	-	-	-	6
17 Building Respect for IP	-	-	3	1	4	-	-	-	3	2	5	-	-	-	1	1	5	-	-	-	-	6
18 IP and Global Challenges	-	1	2	-	3	-	1	1	3	3	8	1	-	1	3	5	6	1	-	-	3	10
19 Communications	-	-	17	11	28	4	-	1	17	14	32	-	1	-	3	4	30	10	2	3	1	46
20 External Offices and Relations	1	3	6	4	14	(1)	-	5	11	4	20	(1)	2	5	-	6	19	3	1	-	-	23
21 Executive Management	1	3	12	6	22	-	1	3	16	9	29	-	-	4	3	7	28	4	-	-	2	34
22 Finance, Budget and Program Management	-	1	16	23	40	3	-	1	16	21	38	-	-	-	(2)	(2)	34	9	5	3	-	51
23 Human Resources Management and Development	-	2	15	19	36	(3)	-	1	17	19	37	-	(1)	2	-	1	34	7	1	-	1	43
24 Administrative Support Services	1	3	17	30	51	(1)	1	3	14	34	52	-	-	(3)	4	1	50	8	-	-	1	59
25 Information and Communication Technology	-	2	36	17	55	-	-	1	34	16	51	-	(1)	(2)	(1)	(4)	47	5	1	-	5	58
26 Internal Audit and Oversight	-	1	5	-	6	3	-	1	5	-	6	-	-	-	-	-	4	1	-	1	2	8
27 Conference and Language Services	1	-	30	42	73	4	-	1	33	46	80	(1)	1	3	4	7	71	17	-	-	-	88
28 Security	-	-	3	4	7	(2)	-	-	2	5	7	-	-	(1)	1	-	6	-	-	-	1	7
29 New construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Total	8	34	462	499	1 003	(21)	8	43	465	525	1 041	-	9	3	26	38	959	178	40	29	49	1 255
Unallocated	-	9	1	31	41	14	-	-	1	2	3	-	(9)	-	(29)	(38)	-	-	-	-	-	-
TOTAL	8	43	463	530	1 044	-	8	43	466	527	1 044	1	(1)	18	31	0	959	178	40	29	49	1 255

* Deputy Directors General (DDG) and Assistant Directors General (ADG) may have more than one program under their supervision. However, for budgeting purposes, the post each of them occupies is shown under one program only

Table 4.2 Post and headcount report for Funds in Trust and the Reserve-funded Projects - 2008-2009 biennium

Program	Headcount as of December 2009				
	Posts	Short-Term	SSA	WIPO Consultant	Total
TRUST FUNDS (FIT)					
FIT/Bangladesh	-	-	-	1	1
FIT/Brazil	-	-	-	1	1
FIT/Germany/Junior Professional Officer	4	-	-	-	4
FIT/Italy/Junior Professional Officer	1	-	-	-	1
FIT/Republic of Korea/Professional Officers	2	-	-	-	2
FIT/Republic of Korea/Copyright/Professional Officer	1	-	-	-	1
FIT/Republic of Korea/Copyright	-	*	-	-	1
FIT/Republic of Korea/Intellectual Property	-	1	-	-	1
FIT/Japan/Africa-LDCs	-	1	-	-	1
FIT/Japan/Industrial Property	1	2	-	1	4
FIT/Japan/Copyright	1	1	-	-	2
FIT/Spain	1	-	-	-	1
Total	11	5	-	3	19
RESERVE-FUNDED PROJECT					
IT module for IPSAS/FRR	1	3	-	1	5

**engaged 50% under FIT/Republic of Korea/Copyright and 50% under FIT/Republic of Korea/Intellectual Property*

EXPENDITURE

The overall budgetary expenditure for the 2008/09 biennium totaled 576.8 million Swiss francs (2006/07 biennium: 532.6 million Swiss francs), representing an increase of 8.3 percent, and represents an overall utilization rate of 91.8 percent against budget. In accordance with the accrual accounting principles applied by WIPO under UNSAS, expenditure for the biennium includes unliquidated obligations ("ULO's") in respect of obligations of the Organization where goods and services have been delivered but not yet paid. ULOs for the 2008/09 biennium totaled 0.6 million Swiss francs (2006/07 biennium: 2.0 million Swiss francs).

At the program level and as illustrated by Table 5, expenditure for programs remained within the adjusted budget after transfers, with the exception of Program 20 External Offices and Relations, which shows a utilization rate of 101.7 percent. The over-expenditure under Program 20 is due primarily to actual costs on personnel expenditures being higher than the budgeted standard costs. As noted previously, further details on resource utilization and program results, together with an assessment of the extent to which program objectives and performance indicators for the biennium were achieved, will be included in the Program Performance Report for the 2008/09 biennium.

It should also be noted that in view of the expenditure levels recorded for 2008 and the early awareness of the potential downturn in income for 2009, the impact on expenditure levels and available allocations was managed with care and prudence over the second year of the biennium. The Revised Program and Budget for 2008/09 included a number of cost-containment measures envisaged to be put in place in the course of 2009 in order to establish a responsible spending culture and manage expenditure levels with due care. The Organization focused on the implementation of these measures over the course of 2009, in particular those related to the class of travel for all activities of the Organization (staff missions, recruitment travel, third party travel, etc.), timeliness of travel bookings, number of staff traveling to meetings, choice of hotels, as well as meeting/conference costs. The Director General established a Crisis Management Group (CMG) in early 2009, in order to systematically monitor the evolution and potential impact of the financial and economic crisis on WIPO's income, as well as to monitor expenditure accordingly. A financial Observatory was also set up on WIPO's internet, to provide Member States with information on a quarterly basis in respect of the impact of the global financial and economic crisis on WIPO's financial situation.

Table 5. Budget and expenditure report by program – 2008-2009 biennium
(in thousands of Swiss francs)

PROGRAMS	Revised budget 2008-2009	Adjusted budget after transfers and flexibility resources	Total Expenditure	Utilization Rate vs.	
				Approved Revised Budget	Approved Revised Budget after Transfers
1 Patents, Innovation Promotion and Technology Transfer	7 140	7 066	6 601	92.5%	93.4%
2 Trademarks, Industrial Designs and Geographical Indications	3 803	3 878	3 225	84.8%	83.2%
3 Copyright and Related Rights	13 450	13 485	12 746	94.8%	94.5%
4 Traditional Knowledge, Traditional Cultural Expressions and Genetic Resources	7 118	6 787	6 270	88.1%	92.4%
5 The PCT System	181 402	176 974	167 781	92.5%	94.8%
6 Madrid, Hague and Lisbon Systems	61 180	61 463	57 757	94.4%	94.0%
7 Arbitration, Mediation and Domain Names	8 934	8 823	8 031	89.9%	91.0%
8 Development Agenda Coordination	5 414	5 468	4 893	90.4%	89.5%
9 Africa, Arab, Asia and the Pacific, Latin America and the Caribbean Countries, Least Developed Countries	48 060	48 787	41 203	85.7%	84.5%
10 Cooperation with Certain Countries in Europe and Asia	5 604	5 691	4 923	87.8%	86.5%
11 The WIPO Academy	8 859	8 309	7 853	88.6%	94.5%
12 International Classification in the Field of Trademarks and Industrial Designs	924	738	659	71.3%	89.3%
13 Patent Classification and WIPO IP Standards	8 071	7 632	6 929	85.8%	90.8%
14 PATENTSCOPE® and Associated Patent Services	6 878	6 735	6 391	92.9%	94.9%
15 IP Office Modernization	5 435	4 960	4 530	83.3%	91.3%
16 Economic Studies, Statistics and Analysis	1 586	1 306	876	55.2%	67.1%
17 Building Respect for IP	2 922	3 211	2 504	85.7%	78.0%
18 IP and Global Challenges	1 456	1 523	1 221	83.8%	80.2%
19 Communications	13 179	13 788	13 442	102.0%	97.5%
20 External Offices and Relations	9 644	10 616	10 795	111.9%	101.7%
21 Executive Management	13 520	14 085	12 940	95.7%	91.9%
22 Finance, Budget and Program Management	17 292	17 078	16 525	95.6%	96.8%
23 Human Resources Management and Development	18 797	18 381	17 093	90.9%	93.0%
24 Administrative Support Services	57 995	57 092	54 091	93.3%	94.7%
25 Information and Communication Technology	46 583	45 364	45 178	97.0%	99.6%
26 Internal Audit and Oversight	3 257	4 457	3 879	119.1%	87.0%
27 Conference and Language Services	40 681	40 716	38 371	94.3%	94.2%
28 Security	9 972	9 671	9 444	94.7%	97.7%
29 New construction	4 930	4 862	3 472	70.4%	71.4%
TOTAL	614 086	608 945	569 622	92.8%	93.5%
Costs Incurred in 2008 for Activities Discontinued in 2009	7 130	7 257	7 176	100.7%	0.0%
Unallocated	7 184	12 197	-	0.0%	0.0%
TOTAL	628 400	628 400	576 799	91.8%	91.8%

Table 6. Expenditure by object of expenditure – 2008-2009 biennium
(in thousands of Swiss francs)

	Actual amounts 2008 2007	Revised budget	Actual amounts 2008 2009	Difference 2008-2009	
				Amount	%
A. Personnel resources					
Posts	313 246	335 222	337 036	1 814	0.5%
Short-term employees	46 960	48 293	45 298	(2 995)	(6.2%)
Consultants	10 584	10 545	9 635	(910)	(8.6%)
Special service agreements	5 345	6 159	4 293	(1 866)	(30.3%)
Interns	-	439	518	79	17.9%
Sub Total A	376 135	400 658	396 779	(3 879)	(1.0%)
Unallocated	-	4 878			
Total A	376 135	405 536	396 779	(8 757)	(2.2%)
B. Other resources					
<i>Travel and fellowships</i>					
Staff missions	14 294	14 237	13 443	(794)	(5.6%)
Third-party travel	17 323	24 956	18 610	(6 346)	(25.4%)
Fellowships	3 256	3 601	1 995	(1 606)	(44.6%)
Sub-total travel and fellowships	34 873	42 794	34 048	(8 746)	(20.4%)
<i>Contractual services</i>					
Conferences	4 532	6 474	5 112	(1 362)	(21.0%)
Expert fees	1 626	3 721	1 618	(2 103)	(56.5%)
Publications	493	1 501	276	(1 225)	(81.6%)
Other	44 080	84 046	64 445	(19 601)	(23.3%)
Sub-total contractual services	50 731	95 742	71 452	(24 290)	(25.4%)
<i>Operating expenditure</i>					
Premises and maintenance	51 829	54 614	49 998	(4 616)	(8.5%)
Communications etc.	11 170	12 341	11 571	(770)	(6.2%)
Sub-total operating expenditure	62 999	66 955	61 569	(5 386)	(8.0%)
<i>Equipment and supplies</i>					
Furniture and equipment	2 902	6 349	5 783	(566)	(8.9%)
Supplies and materials	4 276	8 719	5 585	(3 134)	(35.9%)
Sub-total equipment and supplies	7 178	15 068	11 369	(3 699)	(24.6%)
Construction	699	-	1 582	1 582	0.0%
Total B	156 480	220 559	180 019	(40 540)	(18.4%)
C. Amount not allocated		2 306		(2 306)	(100.0%)
TOTAL	532 615	628 401	576 799	(51 602)	(8.2%)

Table 6 above presents an overview of budgeted and actual expenditure by object of expenditure.

Personnel resources

Personnel costs for the 2008/09 biennium totaled 396.8 million Swiss francs (2006/07 biennium: 376.1 million Swiss francs), representing an increase of 5.5 percent over the previous biennium and a utilization rate of 99.0 percent (97.8 percent if Unallocated personnel costs are also included) under the Revised Budget. Under-expenditure for personnel costs totaled 8.8 million Swiss francs (1.4 percent of the total Revised Budget) and was primarily the result of the following factors:

1. The creation of 22 new posts was approved under the revised Program and Budget for 2008/09, costed for 8 months of 2009, with the resulting budgetary impact of 2.5 million Swiss francs for the year. The assumption proved overly optimistic in light of the ongoing realignment process. Combined with the fact that the new senior management team only took up its duties on December 1, 2009, the pace of recruitment for these new posts was significantly slower than had been expected at the time of budget submission. In total, out of the 22 new posts (a) one was filled in August 2009; (b) one in September 2009, and (c) four were filled in November of 2009. In total, compared to a budget of approximately 176 months (22 posts x 8 months) of expenditure, on these posts the Organization incurred no more than 17 months of expenditure in total.
2. The creation of 30 general service posts, for purposes of converting 30 short-term general service contracts to fixed term contracts, was also approved under the revised Program and Budget for 2008/09. The assumptions used for costing these conversions had foreseen 12 months of costs for the new posts, with 12 months of corresponding reductions in the short-term personnel costs. The net increase in cost, had these conversions gone ahead on January 1, 2009, were estimated to amount to 0.6 million Swiss francs for 2009. The process for implementation of the conversions took longer than expected, however, with the majority of these conversions taking place with effect from July 1, 2009, thus resulting in savings compared to the budget.
3. As disclosed in the revised budget for 2008/09, the Director General approved the creation of six posts for Madrid in 2008 under the Madrid Flexibility Formula² on the basis of increases foreseen in the projected workload of the Madrid system for the 2008/09 biennium. The cost of these posts for 2009 was estimated at 0.9 million Swiss francs. As a result of the global financial crisis which developed over the course of 2009, however, and the resulting drop in expected workload across all of WIPO's business areas, the remaining five posts were held back and not made available to be filled in 2009.
4. A key aspect of the prudent financial management focus undertaken in the course of 2009 as a result of the unfolding global financial crisis was the careful management of vacancy levels, which also contributed further to savings in personnel expenditures – the average vacancy rate for 2008 was at 5.0 percent, while for 2009 it rose to 9.4 percent.

² See documents PCT/A/36/5, dated August 17 under the Patent Cooperation Union (PCT Union); MM/A/38/5 dated August 17, 2007 under the Special Union for the International Registration of Marks (Madrid Union); and H/A/24/3 under the Hague Union, dated August 17, 2007. The Flexibility Formulae, endorsed for application in the 2008/09 biennium for the PCT, Madrid and Hague systems by their respective Unions' Assemblies at their 2007 meeting, allow for the reflection of unbudgeted changes in workload with proportionate changes in the resources allocated to the corresponding programs under WIPO's biennial budget. The revised flexibility formulae define resources in terms of total resources allocated to programs, which can then be utilized to fund either personnel or non-personnel costs. The adjustment can be allocated to the administration of the PCT, Madrid and Hague systems and support services at a ratio of 87.5 percent to 12.5percent, respectively. The approved Formulae provide for an adjustment (upwards or downwards) of:

- (i) 341,870 Swiss francs for each variation of 1,000 international applications in the case of the PCT system;
- (ii) 197,060 Swiss francs for each variation of 500 registrations and/or renewals in the case of the Madrid system; and
- (iii) 99,024 Swiss francs for each variation of 300 registrations and/or renewals recorded in the Hague Union Registry.

Other resources: Non-personnel costs for the 2008/09 biennium totaled 180.0 million Swiss francs (2006/07 biennium: 156.5 million Swiss francs). This represents an increase of 15 percent over the previous biennium, and is 40.5 million Swiss francs (42.8 million Swiss francs including Unallocated) or 18.4 percent (19.2 percent including Unallocated) below the amount estimated in the revised budget. Further details of non-personnel expenditures are presented below.

Travel and fellowships: Overall expenditures for travel and fellowships totaled 34.0 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 34.9 million Swiss francs), remaining below the estimated revised budget of 42.8 million Swiss francs by 20.4 percent or 8.7 million Swiss francs. The cost containment measures introduced in 2009 contributed to these savings, as noted earlier above. Expenditures under this category include the following:

- Staff missions: travel expenses and daily subsistence allowances for the staff and headquarters-based consultants of the Secretariat on official travel;
- Third party travel: travel expenses and daily subsistence allowances for Government officials, participants and lecturers attending WIPO-sponsored meetings; and
- Fellowships: travel expenses, daily subsistence allowances, training and other fees in connection with trainees attending courses, seminars, and medium and long-term fellowships.

All of the above categories of costs remained within the budget foreseen. Staff missions were 5.6 percent below budget, and also showed a slight decline of 6 percent compared to expenditure levels in the previous biennium. Third party travel remained well within budgeted amounts, but increased by 7.4 percent over the previous biennium's actual expenditure levels. Fellowships were lower by 38.7 percent compared to the previous biennium and expenditure levels were significantly below those budgeted for this category. This was primarily due to constraints experienced by the WIPO Academy (program 11), with the postponement or cancelation of several of its training programs, owing to financial difficulties experienced by a number of partner institutions in 2009 as a result of the economic crisis.

Contractual services: Overall expenditures for contractual services totaled 71.5 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 50.7 million Swiss francs), remaining within the estimated revised budget of 95.7 million Swiss francs, and representing a utilization rate of 74.6 percent. Expenditures under this category include the following:

- Conferences: remuneration, travel expenses and daily subsistence allowances for interpreters; renting of conference facilities, and interpretation equipment; refreshments and receptions; and the cost of any other service directly linked to the organization of a conference;
- Experts' honoraria: remuneration, travel expenses and daily subsistence allowances, and honoraria paid to experts;
- Publishing: outside printing and binding; reviews; paper and printing; other printing; reprints of articles published in reviews; brochures; treaties; collections of texts; manuals; working forms and other miscellaneous printed material; production of CDROMs, videos, magnetic tapes and other forms of electronic publishing; and
- Other contractual services: fees of translators of documents; rental of computer time; cost of staff training; recruitment costs; and other external contractual services.

Expenditures for conferences were within the amount foreseen under the revised budget, at a total of 5.1 million Swiss francs (2006/07 biennium: 4.5 million Swiss francs) against the budget of 6.5 million Swiss francs, representing expenditure 21.0 percent or 1.4 million Swiss francs below the budget. The increase of 0.6 million Swiss francs (12.8 percent) over the 2006/07 expenditure is primarily the result of the higher number of events taking place in 2008/09.

Expenditures for experts' honoraria remained well below the amount foreseen under the revised budget, at a total of 1.6 million Swiss francs (2006/07 biennium: 1.6 million Swiss francs), representing expenditure 56.5 percent or 2.1 million Swiss francs below the revised budget.

Similarly, expenditures for publishing were significantly under the level foreseen in the revised budget, at a total of 276 thousand Swiss francs (2006/07 biennium: 493 thousand Swiss francs), representing expenditure 81.6 percent or 1.2 million Swiss francs below the budget. This is due to continued savings made on publication costs across the board (for further information see the Program Performance Report for the 2008/09 biennium), as a result of:

- making an increasing number of publications available free of charge via the Internet;
- the distribution of paper press-related communications being replaced by e-mail, with the number of paper copies distributed limited to one per recipient in the required language; and
- an increased volume of printing and binding carried out in-house and thereby reducing, on the one hand, the level of work to be outsourced and, on the other hand, the associated administrative tasks.

“Other” expenditures under contractual services totaled 64.4 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 44.1 million Swiss francs), remaining below the budgeted amount of 84.0 million Swiss francs by 23.3 percent or 19.6 million Swiss francs. This is primarily due to

- Significant savings on IT-related expenditures in respect of UNICC services for the PCT information systems;
- The renegotiation of certain annual licensing fees, as well as delays in software development activities due to financial problems encountered by the contracting company – also under PCT IT; and
- The lack of full utilization of the translation outsourcing budget allocated to the PCT. This was primarily because, following the decision to add Korean and Portuguese as publication languages, it was assumed for budgeting purposes that all Korean and Portuguese filings would be in those languages. In reality, however, many of the filings in question continued to be in English, therefore requiring fewer translation resources than anticipated. In addition, translation outsourcing budgets are based on a complex calculation which is confirmed well after the initial budget is established and, as a consequence, budget monitoring and estimation is approximate.

Operating expenditures: Overall expenditures for operating expenses totaled 61.6 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 63.0 million Swiss francs), remaining comfortably below the estimated revised budget of 67.0 million Swiss francs by 8.0 percent or 5.4 million Swiss francs. Expenditures under this category include the following:

- Premises and maintenance: acquiring, renting, improving and maintaining office space and renting or maintaining equipment and furniture, loan reimbursement for new construction, external management consultants related to new construction; and
- Communication and other expenses: communication expenses such as telephone, facsimile and mail, postage and carriage of documents; other expenses such as medical assistance, housing service, Administrative Tribunal, Staff Association, hospitality; bank charges; interest on bank and other loans (except building loans); currency adjustments (debits); audit expenses; unforeseen expenses and accounting adjustments (debits) in respect of previous years; contributions to joint administrative activities within the United Nations system; repayment to one or more Unions of advances in connection with the creation of a new Union or amortization of the deficit resulting from the organizational expenses of a Union, and expenses not specifically provided for.

Expenditures for premises and maintenance remained under the level foreseen in the revised budget, at a total of 50.0 million Swiss francs (2006/07 biennium: 51.8 million Swiss francs), representing expenditure 8.5 percent or 4.6 million Swiss francs below the revised budget. This under-expenditure is primarily due to lower rental and service charges for the rented buildings, as well as lower than anticipated energy consumption.

Communication and other expenditures totaled 11.6 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 11.2 million Swiss francs), remaining below the estimated revised budget of 12.3 million Swiss francs by 6.2 percent or 0.8 million Swiss francs.

Equipment and supplies: Overall expenditures for equipment and supplies totaled 11.4 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 7.2 million Swiss francs), remaining well below the estimated revised budget of 15.1 million Swiss francs by 24.6 percent or 3.7 million Swiss francs. Expenditures under this category include the following.

- Furniture and equipment: office furniture and office machines; text processing and data processing equipment; conference servicing equipment; reproduction equipment; transportation equipment; and
- Supplies and materials: stationery and office supplies; internal reproduction supplies (offset, microfilms, etc.); library books and subscriptions to reviews and periodicals; uniforms; data processing supplies; computer software and licenses.

Expenditures for furniture and equipment remained within the level foreseen in the initial budget, at a total of 5.8 million Swiss francs (2006/07 biennium: 2.9 million Swiss francs), representing expenditure 8.9 percent or 0.6 million Swiss francs below the revised budget. The increase in actual expenditure in the 2008/09 biennium as compared to the prior biennium is primarily in relation to the purchase of IT equipment.

Expenditures for supplies and materials were significantly under the level foreseen in the revised budget, at a total of 5.6 million Swiss francs (2006/07 biennium: 4.3 million Swiss francs), representing expenditure 35.9 percent or 3.1 million Swiss francs below the revised budget. The increase in actual expenditures of 30.6 percent over the previous biennium is primarily due to higher amounts related to the purchase of software, offset by reductions in the amounts spent on paper supplies.

INCOME

Actual income in the 2008/09 biennium of 607.4 million Swiss francs (2006/07 biennium: 609.3 million Swiss francs) is 21.0 million Swiss francs (3.3 percent) lower than the revised income estimates of 628.4 million Swiss francs. While the Secretariat submitted the proposal for the revised budget for the 2008/09 biennium to the December 2008 session of the Assemblies of WIPO Member States (document A/46/2), which included detailed updated estimates of income, it was not possible to foresee the global financial crisis and its impact on WIPO, which unfolded over the course of 2009. However, the Director General ensured that Member States were kept informed via information notes and the financial Observatory of the financial status of the Organization and the evolution of its income and expenditure levels.

Table 7. Income – 2008-2009 biennium
(in millions of Swiss francs)

	Actual figures for 2006-2007	Initial budget for 2008-2009	Revised budget for 2008-2009	Actual figures for 2008-2009	Difference between actual figures and revised budget	
					Amount	%
Contributions	34.7	34.8	34.8	34.8	0.0	0.0%
Fees						
PCT	451.1	466.3	461.0	443.6	(17.4)	(3.8)%
Madrid	90.3	94.0	100.5	94.8	(5.7)	(5.6)%
The Hague	5.0	7.1	5.7	5.4	(0.3)	(6.0)%
Lisbon	0.0	0.0	0.0	0.0	0.0	0.0%
Sub-total, fees	546.5	567.4	567.2	543.8	(23.4)	(4.1)%
Other income						
Publications	2.7	2.6	1.2	1.1	(0.1)	(6.3)%
Arbitration	3.2	2.8	2.8	3.3	0.5	18.5%
Interest	15.8	16.3	18.1	17.8	(0.3)	(1.4)%
Miscellaneous	6.4	4.2	4.2	6.5	2.3	55.2%
Sub-total, other income	28.1	25.9	26.4	28.8	2.4	9.1%
TOTAL	609.3	628.1	628.4	607.4	(21.0)	(3.3)%

Explanations of the differences between the actual and revised estimates for 2008/09 are provided below by type of income.

Contributions

Income from contributions totaled 34.8 million Swiss francs, as foreseen in the revised budget.

Fees

Overall fee income for the 2008/09 biennium, totaling 543.8 million Swiss francs (2006/07 biennium: 546.5 million Swiss francs), was 4.1 percent below the estimate included in the 2008/09 revised Budget of 567.2 million Swiss francs. Income from the PCT and Madrid systems was lower than estimated in the revised budget, totaling 443.6 million and 94.8 million Swiss francs respectively; the Hague system was 0.3 million Swiss francs lower than the revised budget, totaling 5.4 million Swiss francs.

PCT Fees: The total fee income from the PCT system in the 2008/09 biennium remained 17.4 million Swiss francs (3.8 percent) below the estimate included in the revised budget. This income level also represented a drop in actual fee income compared to the previous biennium, by 7.5 million Swiss francs (1.7 percent). The drop is seen to reflect the impact of the global financial and economic crisis of 2009. The number of International Applications filed in 2008/09 reached 318 755 (2006/07 biennium: 309 147), compared to 342 100 International Applications estimated to be filed in the revised budget, representing a shortfall of 6.8 percent.

Madrid fees: The income from the Madrid system in the 2008/09 biennium was 94.8 million Swiss francs (2006/07 biennium: 90.3 million Swiss francs), resulting in fee income 5.7 million Swiss francs (5.6 percent) below the budgeted estimate. While registrations and renewals increased in 2008/09

over the previous biennium, as did the fee income from the Madrid system, the income achieved still represented a shortfall compared to the budget and the growth trends foreseen for the registration and renewal levels under the Madrid system as a result of the global economic crisis. Actual numbers of international registrations and renewals recorded in 2008/09 reached 115 616 (2006/07 biennium: 108 378) compared to 123 300 estimated in the revised budget, representing a shortfall of 7 684 registrations and renewals compared to the revised budget estimates, or a shortfall of 6.2 percent.

Hague fees: The income from the Hague system was 0.3 million Swiss francs (6.0 percent) lower than the revised estimate, totaling 5.4 million Swiss francs for the 2008/09 biennium (2006/07 biennium: 5.0 million Swiss francs). This lower income was the result of a lower than estimated number of international registrations and renewals recorded in 2008/09, with 9 122 registrations and renewals (2006/07 biennium: 10 384) compared to 9 700 estimated in the revised budget, representing a shortfall of 6.0 percent.

Lisbon fees: The income from the Lisbon system was 5 400 Swiss francs (2006/07 biennium: 8 913 Swiss francs).

Other income

Total Other income for the 2008/09 biennium was 28.8 million Swiss francs (2006/07 biennium: 28.1 million Swiss francs), representing an increase of 2.4 million Swiss francs (9.1 percent) over the revised estimate of 26.4 million Swiss francs. Highlights are provided below of specific elements of Other income:

Publications: The income from Publications was 1.1 million Swiss francs (2006/07 biennium: 2.7 million Swiss francs) compared to the revised estimate of 1.2 million Swiss francs, representing a small shortfall of 0.1 million Swiss francs. This reduction is in line with the Organization's continued policy of making increasing numbers of publications available free of charge via the Internet.

Arbitration and Mediation Center (AMC): Income from the AMC totaled 3.3 million Swiss francs in the 2008/09 biennium (2006/07 biennium: 3.2 million Swiss francs), compared to the revised estimate of 2.8 million Swiss francs, representing an increase of 0.5 million Swiss francs or 17.9 percent over the revised budget estimate.

Interest: Interest income for the 2008/09 biennium was 17.8 million Swiss francs (2006/07 biennium: 15.8 million Swiss francs), compared to the revised estimate of 18.1 million Swiss francs. The shortfall of 0.3 million Swiss francs or 1.4 percent compared to the budgeted estimate is mainly due to the shortfall in the budgeted level of fee income. The interest earned represents an increase over the previous biennium of 2.0 million Swiss francs or 12.9 percent, which is primarily due to an increase in the average deposit interest rate earned in 2008/09 compared to 2006/07 (2.66 percent vs 2.61 percent).

Miscellaneous: Miscellaneous income was 6.5 million Swiss francs, compared to the budgeted estimate of 4.2 million Swiss francs, of which the largest sources were the accounting adjustments (credits) in respect of the previous years (2.1 million Swiss francs), the rental of WIPO premises (1.2 million Swiss francs), UPOV's payments to WIPO for administrative support services (1.2 million Swiss francs) and the support charges in respect of the extra-budgetary activities executed by WIPO (1.3 million Swiss francs).

Table 8. Use of reserves: Special Projects

ELEMENTS	B	C	D
	Estimated use of reserves per document A/47/10 (in millions of Swiss francs)	Impact on reserves as at 31/12/2009	Available balance at 31/12/2009
New Building Construction			
Costs financed from reserves	20.0	N/A	N/A
<i>Sub-total, New Building Construction</i>	20.0	N/A	N/A
Conference Hall - Architectural and Technical Project *	24.0	N/A	N/A
Conference Hall - Architectural and Technical study	4.2	3.4	0.8
<i>Sub-total, Conference Hall</i>	28.2	3.4	0.8
<i>Total</i>	48.2	3.4	0.8
MAPS Modernization			
MAPS Modernization Phase I	3.6	-	3.6
MAPS Modernization Phases II and III - Hague Union	10.2	-	10.2
<i>Sub-total, MAPS Modernization</i>	13.8	-	13.8
Security Improvements	7.6	0.3	7.3
<i>Sub-total, Security Improvements</i>	7.6	0.3	7.3
IT Modules FRR and IPSAS	4.2	2.4	1.8
<i>Sub-total, ERP System</i>	4.2	2.4	1.8
Madrid - database of acceptable indications of goods and services and pilot project on additional filing languages	1.2	-	1.2
<i>Sub-total, Madrid Database</i>	1.2	-	1.2
<i>Sub-total</i>	26.8	2.6	24.2
Impact of IPSAS Implementation (restatement as at end of 2009)	21.1	-	21.1
<i>Total</i>	47.9	2.6	45.3

* The amount estimated to be used from reserves for the Conference hall includes a provision for unforeseen expenditure of 4 million Swiss francs.

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT I
INCOME AND EXPENDITURE
PROGRAM AND BUDGET AND SPECIAL PROJECTS
AT DECEMBER 31, 2009
(in millions of Swiss francs)

	2008-2009	2006-2007
REVENUE		
Assessed contributions	34.8	34.7
Publications revenue	1.1	2.7
Interest	17.8	15.8
PCT System fees	443.6	451.1
Madrid System fees	94.8	90.3
Hague System fees	5.4	5.0
Sub-total fees	543.8	546.5
Arbitration and Mediation fees	3.3	3.2
Exchange Gains (loss)	0.6	0.1
Programme support charges	1.3	1.1
Other/miscellaneous revenue	4.6	5.3
Sub-total miscellaneous	6.5	6.4
TOTAL REVENUE	607.4	609.3
EXPENSES		
Personnel expenditure	397.4	376.1
Travel and fellowships	34.1	34.9
Contractual services	73.1	50.7
Operating expenses	58.9	60.3
Supplies and materials	5.9	4.3
Furniture and equipment	5.8	2.9
Construction	5.0	0.7
Loan repayment	2.7	2.7
TOTAL EXPENSES	582.8	532.6
SURPLUS/DEFICIT FOR THE PERIOD	24.6	76.7

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT II
BALANCE SHEET
For the period January 1, 2008 to December 31, 2009
(in millions of Swiss francs)

	Note	2008-09	2006-07
ASSETS			
Current assets			
Cash and cash equivalents	3	350.9	362.3
Accounts receivable (non-exchange transactions)	4	2.2	2.9
Accounts receivable (exchange transactions)	4	12.3	11.0
Other current assets		1.6	0.6
Total current assets		367.0	376.8
Non-current assets			
Accounts receivable (non-exchange transactions)	4	7.0	8.2
Land and buildings	5	129.1	34.2
Equipment	6	0.0	0.0
Other non-current assets	7	10.0	10.0
Total non-current assets		146.2	52.5
TOTAL ASSETS		513.2	429.2
LIABILITIES			
Current liabilities			
Accounts payable	8	23.6	9.8
Employee benefits	13	9.0	7.7
Transfers payable	9	63.8	61.1
Advance receipts	11	23.7	32.4
Borrowings due within one year	12	2.7	2.8
Provisions	14	2.5	2.3
Other current liabilities	10	47.7	50.6
Total current liabilities		173.0	166.7
Non-current liabilities			
Employee benefits	13	37.0	30.4
Borrowings due after one year	12	75.0	28.5
Provisions	14	-	-
Other non-current liabilities		-	-
Total non-current liabilities		112.0	58.9
TOTAL LIABILITIES		284.9	225.6
NET ASSETS		228.3	203.6
FUND BALANCES AND RESERVES			
Accumulated Surplus		219.9	195.3
Working Capital Funds		8.3	8.3
TOTAL FUND BALANCES AND RESERVES		228.3	203.6

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Objectives and budget of the Organization

The World Intellectual Property Organization (WIPO) was established in 1967, replacing the United International Bureaux for the Protection of Intellectual Property, which had been created in 1893 (BIRPI in its French acronym, meaning *Bureaux Internationaux Réunis pour la Protection de la Propriété Intellectuelle*) to administer the Paris Convention for the Protection of Industrial Property (1883) and the Berne Convention for the Protection of Literary and Artistic Works (1886). In 1974, WIPO was recognized as a specialized agency of the United Nations.

WIPO carries out a wide variety of tasks related to the protection of intellectual property (IP) rights, including assisting governments and organizations to develop the policies, structures and skills needed to harness the potential of IP for economic development; working with Member States to develop international IP related treaties; administering IP treaties; running global registration systems for trademarks, industrial designs and appellations of origin and a filing system for patents; delivering dispute resolution services; and providing a forum for informed debate, including global issues linked to IP, and for the exchange of expertise.

The Organization functions in accordance with the WIPO convention signed in Stockholm on July 14, 1967 and amended on September 28, 1979 (the WIPO Convention). WIPO currently has 184 member countries. WIPO is based in Geneva, Switzerland with representation offices in New York, Rio de Janeiro, Singapore and Tokyo. The Organization enjoys those privileges and immunities as granted under the 1947 Convention on Privileges and Immunities of Specialized Agencies of the United Nations and the 1970 Headquarters Agreement with the Swiss Federal Council, notably that of being exempt from paying most forms of direct and indirect taxation.

WIPO is governed by the following constituent bodies, established by the WIPO Convention, that meet at least every second year in ordinary session and may meet in extraordinary session in alternate years:

- The General Assembly, consisting of the States parties to the Convention, which are at the same time members of any of the Unions, is responsible for appointing the Director-General for a fixed term of not less than six years, for the adoption of the budget of expenses common to all Unions, adoption of the Financial Regulations, inviting States to become members and other functions as are appropriate under the Convention.
- The Conference consists of all Member States, whether or not they are members of any of the Unions. The Conference adopts its budget, adopts amendments to the Convention, discusses matters of general interest in the field of IP and other functions as appropriate.
- The Coordination Committee consists of members of the Executive Committees of the Paris and Berne Unions. The Coordination Committee nominates candidates for Director-General and drafts the agendas for the General Assembly and the program and budget of the Conference and performs other duties allocated to it under the WIPO Convention.

The Assemblies of the Unions such as Berne, Lisbon, Locarno, Vienna, Budapest, International Patent Classification and Paris meet under the authority of the individual treaties creating each Union administered by WIPO and adopt those portions of the WIPO budget that relate to revenues and expense exclusively attributable to each of them and determine the level of the fees payable to WIPO for services rendered pursuant to each treaty.

WIPO is funded from fees derived from services provided by the Organization, assessed contributions paid by its Member States and voluntary contributions from Member States and other donors. The Organization operates within the framework of a biennial program and budget providing the appropriations representing the budgetary expenditure authorizations approved by the General Assembly for each financial period. The approval of the appropriations provides the authority for the Director-General to commit and authorize expenses and to make payments for the purposes assigned within the limits of the appropriations.

Note 2: Significant accounting policies**Basis of preparation**

These financial statements have been prepared on a modified accrual and going-concern basis and the accounting policies have been applied consistently throughout the period. The statements comply with the requirements of the United Nations System Accounting Standards (UNSAS).

Borrowing costs

All of the costs incurred in connection with borrowing are treated as an expense in the period in which they are incurred. No borrowing costs have been capitalized during the reporting period.

Cash, investments and other financial assets

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short - term highly liquid investments readily convertible to cash and subject to insignificant risk of changes in value.

Employee benefits

The Organization is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly of the United Nations to provide retirement, death, disability and related benefits. The Pension Fund is a funded multi-employer defined benefit plan.

Actuarial valuations are prepared every two years for the UNJSPF using the Open Group Aggregate method. The plan exposes participating organizations to actuarial risks associated with the current and former employees of other organizations, with the result that there is no consistent and reliable basis for allocating the obligation, plan assets, and costs to individual organizations participating in the plan. The Organization, as well as other participating organizations, is not in a position to identify its share of the underlying financial position and performance of the plan with sufficient reliability for accounting purposes and hence has recorded this plan as if it were a defined contribution plan.

The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly of the United Nations together with its share of any actuarial deficiency payment payable if the UN General Assembly invokes the provisions of article 26 of the Regulations of the Pension Fund following determination that there is a required deficiency payment. Such determination would be based upon an actuarial assessment as of the valuation date and at the date of the current financial statements and no such determination has been made.

The latest actuarial valuation for the UNJSPF was prepared as of December 31, 2007. This valuation revealed an actuarial surplus, amounting to 0.49 percent of pensionable remuneration. WIPO makes contributions on behalf of its staff (currently payable by the participant and WIPO at 7.9 percent and 15.8 percent, respectively, of the staff member's pensionable remuneration) and would be liable for its share of the unfunded liability, if any. Total retirement plan contributions made for staff in the 2008-09 biennium amounted to 43 355 500.19 Swiss francs [41 250 516.87 Swiss francs in 2006-07].

Other employee benefits include:

Short-term employee benefits include salary, allowances, grants on initial assignment and for the education of dependent children, paid annual leave, paid sick leave, accident and life insurance and the current portion of long-term benefits provided to current employees including separation benefits and post - employment medical insurance.

Post-employment benefits include separation benefits consisting of grants upon repatriation and allowances for accumulated annual leave and medical insurance.

Termination benefits include an indemnity payable to staff members holding a permanent or fixed term appointment whose appointment is terminated by the Organization.

The present value of the defined benefit obligations for post-employment medical insurance is determined by discounting the estimated future cash outflows using a discount rate based upon both Swiss franc high grade corporate bonds and Swiss government bonds.

Closed pension fund:

Prior to becoming a participating organization in the United Nations Joint Staff Pension Fund, WIPO's predecessor organization had its own pension fund established in 1955. This pension fund was closed to new members on September 30, 1975 and continues for members at the time of closure under the management of a Foundation Council. In accordance with a convention between the Closed Pension Fund and the Organization and a recent decision of the ILO Administrative Tribunal, WIPO is responsible for financing costs incurred by the Closed Pension fund related to foreign exchange differences and to differences in retirement age between the Closed Pension fund and the United Nations Joint Staff Pension Fund.

Expense recognition

Expenses are recognized as goods are received and services delivered.

Financial risks

The Organization is exposed to foreign currency exchange and liquidity risk. The Organization receives revenue from fees and voluntary contributions in currencies and incurs expenses in currencies other than its functional currency, the Swiss franc and is exposed to foreign currency exchange risk arising from fluctuations of currency exchange rates. The Organization does not use derivative financial instruments to hedge exchange risk.

The Organization is also exposed to exchange risk reflecting differences between amounts payable to International Searching Authorities pursuant to the *Regulations under the Patent Control Treaty* and amounts received by national patent offices for international search fees from applicants for international patents.

The Organization has a further exposure to exchange risk in connection with the cost of pensions for staff previously enrolled in the Closed Pension Fund that are now members of the United Nations Joint Staff Pension Fund.

In addition, the Organization has representation offices in Brazil, Japan, Singapore and the USA, with limited assets in local currency.

Foreign currency transactions

The functional currency of WIPO is the Swiss franc (CHF) and these financial statements are presented in that currency. All transactions occurring in other currencies are translated into Swiss francs using exchange rates prevailing at the date of the transactions. Both realized and unrealized gains and losses resulting from the settlement of such transactions and from the retranslation at the reporting date of assets and liabilities denominated in currencies other than WIPO's functional currency are recognized in the Statement of Income and Expenditure.

Fixed assets

All costs related to plant and equipment are expensed when incurred. The value of property other than investment property reflected on the Balance Sheet represents the net value outstanding of borrowings. For the new construction, costs to be financed by loan borrowings are held as work-in-progress within the cost category "land and buildings". All other costs have been expensed as incurred.

Inventories

Inventories of publications are expensed when incurred.

Intangible assets

Intangible assets are expensed when incurred.

Provisions

Provisions are recognized when the Organization has a legal or constructive obligation as a result of a past event where it is probable that an outflow of resources will be required to settle the obligation and where a reliable estimate of the amount of the obligation can be made.

Receivables

Assessed contributions receivable are stated at their nominal value. No allowance for loss has been recognized.

For all other receivables, an allowance for loss is established based on a review of the outstanding amounts at the reporting date.

Revenue recognition

Revenue from exchange transactions which include the fees charged for international patents, international registration of trademarks and industrial designs and other services and publications, is measured at the fair value of the consideration received or receivable, for trademarks, industrial designs and PCT IB/RO fees once registration of the international application has taken place and for other revenue when cash is received.

Revenue from non-exchange transactions such as voluntary contributions is recognized as funds are received.

Assessed contributions are recognized as revenue at the beginning of the budget period to which the assessment relates.

Use of estimates

The financial statements necessarily include amounts based on estimates and assumptions by management. Estimates include, but are not limited to: defined benefit medical insurance and other post - employment benefit obligations, amounts for litigation, valuation of publications inventory, financial risk on accounts receivable, accrued charges and the degree of impairment of fixed assets. Actual results could differ from these estimates. Changes in estimates are reflected in the period in which they become known.

Note 3: Cash and cash equivalents

	December 31, 2009 (in Swiss Francs)	December 31, 2007 (in Swiss Francs)
Cash on hand	8 091.90	7 700.93
Deposits with banks - Swiss francs	9 729 742.60	12 581 391.64
Deposits with banks - Other currencies	10 590 082.28	8 385 329.77
Short-term investments - US dollars	-	2 850 000.00
Funds invested with BNS - Swiss francs	220 188 960.41	203 010 743.36
Total unrestricted cash	240 516 877.19	226 835 165.70
Current accounts held for third parties - Swiss francs	42 886 646.56	45 533 041.01
Current accounts held for third parties - Other currencies	3 727 774.17	5 048 870.99
Trademark deposits - estimated amount payable to 3rd parties	-	25 683 822.97
Fees collected on behalf of contracting parties - Swiss francs	63 758 655.54	59 183 939.72
Total restricted cash - funds held on behalf of 3rd parties - invested with BNS	110 373 076.27	135 449 674.69
Total cash and cash equivalents	350 889 953.46	362 284 840.39

Cash deposits are generally held in instant access bank accounts, interest-bearing accounts and short-term investments (90 day deposits) that earned an average rate of interest of 2.656 percent in 2008/09 (2.594 percent in 2006/07).

Restricted funds include funds held in Swiss francs on behalf of third parties for the registration of trademarks or industrial designs, subscriptions to WIPO periodicals, etc. Also included are fees collected on behalf of contracting parties to the Madrid and Hague treaties and on behalf of PCT International Searching Authorities (ISAs) by the WIPO International Bureau Receiving Office. In addition, the deposits received in connection with pending procedures related to Trademarks, other than the portion estimated to represent advance receipts to the Organization, represent funds collected on behalf of third parties and are considered restricted funds.

The Organization has no confirmed credit lines but does maintain limited and informal overdraft arrangements with banks with which the Organization has funds on deposit. These arrangements may be withdrawn by the banks at any time. No overdraft facilities were required in 2006/07 or 2008/09.

Funds-in-trust held on behalf of donors of voluntary contributions are deposited in the currency in which expenditures will be reported, based upon agreements with trust fund donors. Funds in excess of immediate requirements are invested in short term (90 day) deposits with the interest credited to the funds in trust. At the end of 2008/09 the sum of 15 805 748.31 Swiss francs (11 920 785.29 Swiss francs in 2006/07) was held by the Organization in connection with funds-in-trust (see Trust Funds).

Note 4: Accounts receivable, advances and prepayments

	December 31, 2009	December 31, 2007
	Total Outstanding (in Swiss francs)	Total Outstanding (in Swiss francs)
CURRENT ASSETS - ACCOUNTS RECEIVABLE		
Receivable non-exchange transactions - Assessed Contributions		
Unitary contributions	2 147 553.00	2 858 801.00
Sub Total	2 147 553.00	2 858 801.00
Receivable Exchange Transactions		
Publication debtors	152 093.70	323 840.80
PCT debtors	-	-
Madrid debtors	1 302 393.26	702 685.64
Hague debtors	1 076.00	6 573.00
Other debtors	2 035 134.00	865 903.05
Prepaid Expenditure	150 425.99	530 899.83
Swiss taxes reimbursable	67 312.18	361 999.70
USA taxes reimbursable	2 463 213.71	1 910 775.23
Advances		
Staff advances for education grants	3 705 059.23	3 601 160.35
Other funds advanced to staff	813 459.27	812 534.25
Funds advanced to UPOV	195 049.05	863 441.47
Funds advanced to UNDP	1 428 375.43	992 573.13
Sub Total	12 313 591.82	10 972 386.45
Total current accounts receivable	14 461 144.82	13 831 187.45
NON CURRENT ASSETS - ACCOUNTS RECEIVABLE		
Receivable non-exchange transactions - Assessed Contributions		
Paris Union	4 902 469.00	5 867 002.00
Berne Union	1 934 446.00	2 111 317.00
IPC Union	-	31 464.00
Nice Union	24 393.00	35 381.00
Locarno Union	2 247.00	2 247.00
WIPO Convention	134 094.00	134 094.00
	6 997 649.00	8 181 505.00
Working Capital Funds		
Paris Union	38 247.00	48 376.00
Berne Union	6 622.00	6 622.00
PCT Union	-	-
Sub Total	44 869.00	54 998.00
Total non-current accounts receivable	7 042 518.00	8 236 503.00
TOTAL ACCOUNTS RECEIVABLE	21 503 662.82	22 067 690.45

Assessed contributions represent uncollected revenue related to the WIPO unitary contribution system approved by the Assemblies of the Member States and the Unions administered by WIPO. The Assemblies fix the value of a contribution unit in Swiss francs together with the Budget for a biennial financial period. Contribution classes are each required to contribute a specific number of contribution units. Member States are free to choose the class determining the basis under which they will contribute, other than certain developing countries that automatically belong to one of three special classes. Working capital contributions relate to amounts established by several Unions.

Provisions have also been established to offset amounts receivable from the sale of publications and from fees related to Trademarks (Madrid) and Industrial Design (Hague) based on recent experience of amounts older than one year determined to be uncollectible. These provisions have been calculated on the basis of recent experience with regard to the likelihood of collecting amounts outstanding for periods over one year.

Funds advanced to the United Nations Development Program (UNDP) are utilized to make payments on behalf of the Organization. The total debtor amount shown includes amounts for requests made to UNDP for payments for which confirmation has not yet been received or for which the confirmation is in the process of being verified. Funds advanced to the International Union for the Protection of New Varieties of Plants (UPOV) represent payments made on behalf of UPOV by the Organization for which reimbursement has not yet been received.

The USA taxes receivable represents amounts advanced to members of staff to reimburse them for the payment of income taxes to the United States of America. Under agreements between the Organization and the USA, these amounts are reimbursable to the Organization. Swiss taxes reimbursable include payments for VAT, stamp tax and Swiss Federal withholding tax for which the Organization is eligible for reimbursement under its headquarters agreement with the Government of Switzerland.

Note 5: Land and buildings (in Swiss francs)

The Organization's land and buildings comprise its headquarters at Place des Nations, Geneva, Switzerland

Building	Year of Completion	Original Cost	Costs 2008-2009	Amortization to Date	2008-2009 Amortization	Unamortized Balance
Work-in-progress						
New Building		14 416 732.57	101 195 736.39	14 013 053.93	3 589 278.55	98 010 136.48
New Conference Hall		-	3 376 490.69	-	3 376 490.69	-
A. Bogsch Building	1978	56 070 581.90	-	31 218 336.90 *	2 367 000.00	22 485 245.00
G. Bodenhausen Building I	1960	11 639 590.30	-	6 047 460.30 *	349 400.00	5 242 730.00
G. Bodenhausen Building II	1987	4 717 632.90	-	4 717 632.90	-	-
PCT Building (former WMO)	2003	104 675 426.85	-	104 675 426.85	-	-
Sub Total		191 519 964.52	104 572 227.08	160 671 910.88	9 682 169.24	125 738 111.48
Madrid Union Building	1964	3 394 560.50	-	-	-	3 394 560.50
TOTAL		194 914 525.02	104 572 227.08	160 671 910.88	9 682 169.24	129 132 671.98
Land						
New Building Site	1998	13 554 123.60	-	13 554 123.60	-	-
former WMO Building Site	1999	-	-	-	-	-
WIPO Site	1972	-	-	-	-	-
Total		13 554 123.60	-	13 554 123.60	-	-
		208 468 648.62	104 572 227.08	174 226 034.48	9 682 169.24	129 132 671.98

* The amortization to date figures for the A. Bogsch Building and the G. Bodenhausen Building I differ from those shown in the Financial Management Report of 2006/07. This is the result of a misanalysis made in 2007 between the two buildings which was corrected in 2008. When the two figures indicated are added together, the total amount is the same as that shown in 2006/07.

Buildings are carried at historic cost. The costs of all land and buildings paid from the Organization's Program and Budget are fully amortized in the year in which they are incurred. The costs of buildings paid from loan funds are amortized to the extent that the loan balance has been repaid.

The land on which the existing headquarters buildings are located is the property of the Canton of Geneva which has granted the Organization surface rights including the right to construct buildings for a period of 60 years with an option exercisable solely by the Organization for an extension of an additional period of 30 years. The historic cost of the former World Meteorological Organization (WMO) building (now known as the PCT building) includes 34 290 148 Swiss francs for the purchase of the building from the WMO which included the transfer to WIPO of the surface rights granted by the Canton of Geneva to the WMO. The land upon which the new building is being constructed is valued at market value as determined by an independent appraisal.

In September 1998, the General Assembly approved the construction of a new office building adjacent to the existing headquarters building in Geneva. The building will be of sufficient size to accommodate the Organization's offices currently located in rented space. Land for the construction was acquired in 1998. The project is estimated to be completed by the end of 2010 at an approximate cost of 184.8 million Swiss francs (this amount does not include the unused part of the provision for unforeseen expenditure). This amount includes funds spent on work-in-progress to date, plus interest during construction which will be expensed as incurred.

Note 6: Equipment

All equipment in the inventory is valued on the Balance Sheet at one Swiss franc. The historic cost of the Organization's equipment currently in use at December 31, 2009 is 51.6 million Swiss francs (51.4 million Swiss francs at December 31, 2007). These amounts are subject to insurance cover taken out by the Organization.

Note 7: Other non-current assets

In 1991, the Organization entered into an agreement with the International Centre of Geneva Foundation (FCIG) related to the construction of a building on rue des Morillons in Geneva, Switzerland at a total cost of 20 350 000 Swiss francs. The agreement provided for the Organization to advance the sum of 11 million Swiss francs with the balance of the construction cost covered by a mortgage with the Cantonal Bank of Geneva with interest plus one percent of the principal reimbursable annually. The current rate of interest, fixed through to June 30, 2011, is 3.9875 percent.

The lease agreement between the Organization and FCIG provides the Organization with the right to terminate its occupancy of the building at one year's notice to FCIG and, upon vacating the premises, to be repaid 10 million Swiss francs of the original loan. The remaining 1 million francs of the loan will be retained by FCIG for restoration of the premises to its original condition. The Organization plans to vacate this building once the new building referred to in Note 5 is completed.

Note 8: Accounts payable

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Accounts Payable		
Trade Creditors		
Accounts payable	22 833 013.93	9 019 787.49
Miscellaneous transitory liabilities	520 077.22	319 349.86
Other Trade Creditors	199 133.30	419 571.95
Total Accounts Payable	23 552 224.45	9 758 709.30

Accounts payable includes invoices received from suppliers not yet settled, including the revaluation of invoices payable in currencies other than Swiss francs.

Note 9: Transfers payable

The Organization collects fees on behalf of the contracting parties of the Madrid Agreement and Protocol and the Common Regulations of the Hague Agreement. In addition, the Organization's PCT International Bureau collects funds from applicants to cover the cost of payments of International Searching Authorities. The Organization holds these funds-in-trust on a temporary basis until they are transferred to the final beneficiary in accordance with the various treaties administered by the Organization. The total fees collected by the Organization for the biennium and an explanation of each are as follows:

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Transfers Payable		
Madrid Union Complementary Fees	37 655 094.00	30 401 726.00
Madrid Union Supplementary Fees	3 053 258.00	2 197 373.00
Madrid Union Individual Fees	9 752 142.00	9 550 359.00
Madrid Union Continuation of Effects Fees	-	96 268.00
Hague Union Distribution	177 697.00	90 225.00
Madrid and Hague Union Repartition Fees	10 495 349.79	15 264 409.26
AMC deposits	817 606.06	1 897 166.15
PCT International Search Authorities	1 807 508.69	1 583 579.46
Total Transfers Payable	63 758 655.54	61 081 105.87

Madrid Union Complementary and Supplementary fees:

In accordance with the Madrid Agreement [Article 8(2)(b and c)] and the Madrid Protocol [Article 8(2)(ii and iii)] the Organization collects complementary and supplementary fees of 73 Swiss francs per application or renewal on behalf of the contracting parties (100 Swiss francs with effect from September 1, 2008). The amount due to each contracting party varies based upon the services provided by the party (examination undertaken). Funds are transferred annually at the beginning of the year following the reporting date.

Madrid Union Individual and Continuation of Effects fees:

In accordance with Article 8(7) of the Madrid Protocol and Rule 38 of the Common Regulations, contracting parties may establish fees which are collected by the Organization and payable to contracting parties within a month following the recording of the registration or designation of renewal for which the fee was paid. Contracting parties that have elected to establish individual fees are not eligible to receive the complementary and supplementary fees described above. The amount shown above represents the amount to be transferred at the end of the reporting period.

Hague Union Distribution:

In accordance with Rules 13.2(a)(iii), 13.2(e) and 24.2 of the Common Regulations under the Hague Agreement, the Organization collects ordinary state fees, state renewal fees and novelty examination fees on behalf of contracting parties for international registrations or their renewals. These funds are payable to the contracting parties on a monthly basis. The amount shown above represents the amount to be transferred at the end of the reporting period.

Madrid and Hague Union Repartition Fees:

The Organization holds funds payable to contracting parties when no clear payment instructions have been received or the contracting party requests that payment be held pending confirmation.

AMC Deposits:

The Organization collects fees for arbitrations undertaken through its Arbitration and Mediation Centre covering domain names and other issues related to intellectual property. In addition to the fee paid to the Organization, participants deposit an amount equal to the estimated fee of the arbitrator. If the arbitrator's fee exceeds the estimate, the Organization

requires the participants to provide the additional funds required. The amount collected is paid directly to the arbitrator(s) and is not recognized as income by the Organization. The amount shown above represents the net amount paid by participants but not paid to the arbitrators as of the reporting date.

PCT International Searching Authorities:

The International Bureau collects fees from applicants for international patents to cover the costs of the international searches which are performed by International Searching Authorities designated by the Organization pursuant to the Patent Control Treaty. The amount shown above represents the amount to be transferred to International Searching Authorities at the reporting date.

Note 10 : Current accounts

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - current accounts		
PCT current accounts - Italy and Japan	4 844 432.66	5 048 870.99
Other current accounts	42 886 646.56	45 533 041.01
Total current accounts	47 731 079.22	50 581 912.00

The Organization provides facilities for applicants for Trademarks and Industrial Design to deposit funds entitled "current accounts" for which the Organization acts as custodian pending the use of the funds to cover fees required to be paid in connection with individual applications and renewals. These funds are held as funds-in-trust until such time as specific applications are filed. On receipt of the application the current account balance is reduced and the funds are considered deposits until the application has been registered.

In addition, the Organization maintains bank accounts in its name to provide a mechanism for certain contracting parties to transfer funds which these parties collect on behalf of the Organization. Until such time as the contracting party informs the Organization that funds held in these accounts represent income belonging to the Organization, the balance remaining in the accounts is not recognized as income.

Note 11: Advance receipts

In certain cases, the Organization collects fees and charges for services before the services are performed completely, or before the fee is earned in accordance with the treaties, agreements, protocols and regulations administered by the Organization. In such cases, the amounts collected are considered deposits and income is deferred until earned. All the amounts shown below represent fair value.

Madrid Union deposits due to third parties:

Funds received by the Organization in connection with Madrid Union fees are considered deposits until the services to be performed by the Organization in connection with the application, renewal, subsequent designation or modification have been completed.

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Advance Receipts		
Trademark deposits due to WIPO	21 183 577.76	30 972 599.74
Industrial design deposits	133 215.04	183 296.95
PCT/IBRO deposits	684 311.44	746 385.16
Publications and other creditors	48.00	1 669.20
Advance payment of contributions	1 433 208.00	274 509.00
Other deferred revenue	295 080.00	242 460.20
Total Advance Receipts	23 729 440.24	32 420 920.25

Note 12: Borrowings

The Organization has borrowed funds from the International Organization Building Foundation for the purpose of constructing its headquarters buildings in Geneva, Switzerland. These loans were originally subject to interest payments, however, in 1996 the Swiss Federal Department of External Relations agreed to waive any further payments of interest and the loans currently require solely the reimbursement of principal.

The total current and non-current liabilities from borrowings existing at the reporting date include:

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Borrowings		
FIPOI Loan Payable	2 716 400.00	2 716 400.00
Mortgage Madrid Union Building	-	72 800.00
Sub Total borrowings	2 716 400.00	2 789 200.00
NON CURRENT LIABILITIES - Borrowings		
FIPOI Loan Payable	25 011 575.00	27 727 975.00
BCG/BCV New Building Loan Payable	50 000 000.00	-
Mortgage Madrid Union Building	-	819 000.00
Sub Total borrowings	75 011 575.00	28 546 975.00
Total borrowings	77 727 975.00	31 336 175.00

The Organization had an outstanding mortgage with UBS entered into on February 10, 2003 covering part of the costs of acquisition of an investment property at Rue de la Prulay 40, Meyrin, Switzerland. The balance was 891 800 Swiss francs at December 31, 2007 and this was fully repaid to UBS in the 2008/09 biennium.

In February 2008, the Organization entered into a contract with the Banque Cantonale de Genève and the Banque Cantonale Vaudoise to borrow 114.0 million Swiss francs plus a possible supplementary amount of 16.0 million Swiss francs to be used to finance part of the cost of the construction of the new office building. The interest rate has been fixed at the Swiss franc Swap LIBOR for up to 15 years plus a margin of from 0.30 to 0.70 dependent on the length of the term determined by the Organization. In addition to the payment of interest, the contract provides for an annual repayment of principal equal to 3 percent of the total amount borrowed.

Note 13: Employee benefits

The Organization has a contractual obligation to provide benefits such as repatriation grants and travel and payment of accumulated annual leave for particular categories of staff at the time of their separation from service. On the basis of an actuarial valuation carried out in December 2009 by an independent office, the obligation was estimated as follows at the reporting date:

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
Provision for separation from services	16 412 878.00	16 272 847.00

The Organization also has a contractual obligation to provide post-service medical benefits for its staff members in the form of insurance premiums for the medical and accident insurance plan. On the basis of an actuarial valuation carried out in December 2009 by an independent office, this liability was estimated as follows at the reporting date:

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
Provision for post employment medical benefits	82 603 476.00	64 625 226.00

In addition, the Organization has several obligations related to participants in the closed pension fund including:

- the obligation to cover the costs of pensions paid to former staff participating in the closed pension fund before they reach the age of 65. Based upon an actuarial valuation performed in December 2009, the estimated liability is 415 142 Swiss francs;
- the obligation, based upon a decision of the Administrative Tribunal of the International Labor Organization in 2006, to cover certain differences between the pension receivable under the closed pension fund and those receivable from the UNJSPF which, based upon an actuarial valuation performed in December 2009, is estimated at 2 575 324 Swiss francs at the reporting date.

Through a charge that was increased to 6 percent of total compensation paid beginning 2004/05, the Organization has established a provision of 45.9 million Swiss francs on its balance sheet to partially finance the liability for post-employment benefits. :

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Post Employment Benefits		
Provision for separation from services	1 763 416.00	1 801 978.00
Provision for post employment medical benefits	7 194 039.00	5 901 551.00
Sub Total Post Employment Benefits	8 957 455.00	7 703 529.00
NON CURRENT LIABILITIES - Post Employment Benefits		
Provision for closed pension fund	415 142.00	246 913.55
Provision for separation from services	14 649 462.00	14 470 869.00
Provision for post employment medical benefits	21 886 472.95	15 679 005.26
Sub Total Post Employment Benefits	36 951 076.95	30 396 787.81
Total Post Employment Benefits	45 908 531.95	38 100 316.81

The balance shown for the provision is net of a payment of 5 921 528.06 Swiss francs made in connection with the Voluntary Separation Program prior to the end of 2009, in

accordance with a decision of the Coordination Committee [WO/CC/61/3]. An additional amount of 17 775 571.08 Swiss francs will be paid from this provision in 2010 in connection with the Voluntary Separation Program.

Note 14: Provisions

The Organization has established the following provisions related to outstanding obligations:

	December 31, 2009 (in Swiss francs)	December 31, 2007 (in Swiss francs)
CURRENT LIABILITIES - Provisions		
Expense Accruals	609 593.93	2 026 727.51
Education Grants Payable	1 468 550.53	-
Legal Costs	429 000.00	304 351.00
Total Provisions	2 507 144.46	2 331 078.51

Expense accruals represent the costs of goods and services received by 31 December of the reporting year for which invoices were not received or were otherwise pending charges accrued at the end of the reporting period.

The provision for education grants payable relates to the number of months which have elapsed between the start of the school/university year and December 31, 2009, for which fees are therefore due. No such provision was made during the previous biennium.

As part of its normal activities, the Organization is subject to litigation. For reasons of caution and without anticipating the results of the proceedings in progress, such litigation is covered by a provision for legal costs estimated as closely as possible on the basis of the information available.

Note 15: Leases**WIPO as Lessee:**

The Organization has a number of leases providing additional space, storage and specialized facilities in Geneva, Switzerland. In addition, the Organization leases space for its liaison offices in New York, Rio de Janeiro, Singapore and Tokyo (and in Brussels until December 2008). The majority of these leases are cancellable by the Organization after notification periods specified in the agreement. The Organization leases space adjacent to its headquarters in Geneva, Switzerland and in New York, USA on non-cancellable leases with outstanding payments through to the end of the lease period as follows:

(In Swiss francs)	> 1 year	1-5 years	< 5 years
Non cancellable operating leases	2 126 887	0	0

WIPO as lessor:

(In Swiss francs)	> 1 year	1-5 years	< 5 years
Meyrin Building, Prulay 40, Meyrin	206 302	225 937	0

The leasing of apartments, parking and other facilities in the Meyrin Building is managed by a leasing agent responsible for collecting all rental income and paying for all expenditures incurred in the operation of the building. Leases are generally for periods of two years and are based on the form of lease approved by the Canton of Geneva. The managing agent receives 4.5 percent (for the period January 1, 2008 to March 31, 2009) or 3.9 percent (for the period April 1, 2009 to December 31, 2009) (2006/07 biennium: 4.5 percent) of the gross rental income as compensation for its services.

The income from rentals, 686 072.05 Swiss francs (2006/07 biennium: 694 628.11 Swiss francs), and the operating expenditure of the building, 321 526.21 Swiss francs (2006/07 biennium: 249 713.85 Swiss francs), are not recorded in WIPO's accounts. Only the net amount of income received from the managing agent, which totaled 364 545.84 Swiss francs (2006/07 biennium: 444 914.26 Swiss francs), is recorded as rental income on the Statement of Income and Expenditure. The interest payments on the mortgage, totaling 24 286.90 Swiss francs (2006/07 biennium: 44 444.00 Swiss francs), are also netted against income. The mortgage was fully reimbursed on December 31, 2008.

The expenses netted from income by the managing agent do not include depreciation of the building.

The Organisation's obligations to lessors of office premises are guaranteed by banks for a maximum of 1.8 million Swiss francs. The most important one applies to the Proctor and Gamble Building offices for 1.7 million Swiss francs over the duration of the lease covering space which the Organization plans to vacate in the 1st quarter of 2011.

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT I
STATEMENT OF INCOME AND EXPENDITURE
FOR THE BIENNIUM ENDED DECEMBER 31, 2009
(in Swiss francs)

	Program and Budget		Funds-in-Trust		Projects financed from reserves		Eliminations		Consolidated	
	December 31 2009	December 31 2007	December 31 2009	December 31 2007	December 31 2009	December 31 2007	December 31 2009	December 31 2007	December 31 2009	December 31 2007
REVENUE										
Assessed contributions	34 826 607.00	34 702 690.00	-	-	-	-			34 826 607.00	34 702 690.00
Voluntary contributions	-	-	17 426 426.89	13 754 714.07	-	-	(2 315 293.09)	(1 378 811.73)	15 111 133.80	12 375 902.34
Publications revenue	1 123 879.90	2 686 400.97	-	-	-	-			1 123 879.90	2 686 400.97
Interest	17 844 874.84	15 792 452.14	390 589.83	502 574.17	-	-			18 235 464.67	16 295 026.31
PCT System fees	443 588 751.46	451 131 549.82	-	-	-	-			443 588 751.46	451 131 549.82
Madrid System fees	94 846 145.35	90 299 795.64	-	-	-	-			94 846 145.35	90 299 795.64
Hague System fees	5 359 475.00	5 033 584.35	-	-	-	-			5 359 475.00	5 033 584.35
Other fees	5 400.00	7 788.00	-	-	-	-			5 400.00	7 788.00
Sub Total Fees	543 799 771.81	546 472 717.81	-	-	-	-			543 799 771.81	546 472 717.81
Arbitration and Mediation	3 318 598.20	3 198 199.91	-	-	-	-			3 318 598.20	3 198 199.91
Exchange Gains (loss)	574 156.99	50 889.17	(413 423.69)	(348 375.59)	-	-			160 733.30	(297 486.42)
Programme support charges	1 308 922.14	1 125 492.52	-	-	-	-	(1 308 922.14)	(1 125 492.52)	-	-
Other/miscellaneous revenue	4 634 042.99	5 261 508.86	-	0.96	-	-			4 634 042.99	5 261 509.82
Sub Total Miscellaneous	6 517 122.12	6 437 890.55	(413 423.69)	(348 374.63)	-	-	(1 308 922.14)	(1 125 492.52)	4 794 776.29	4 964 023.40
Total revenue	607 430 853.87	609 290 351.38	17 403 593.03	13 908 913.61	-	-	(3 624 215.23)	(2 504 304.25)	621 210 231.67	620 694 960.74
EXPENSES										
Personnel expenditure	396 779 380.21	376 135 268.52	3 955 140.12	2 941 109.33	620 143.86	-	-	-	401 354 664.19	379 076 377.85
Travel and fellowships	34 047 806.63	34 873 312.93	7 233 921.62	5 751 588.34	4 069.18	-	-	-	41 285 797.43	40 624 901.27
Contractual services	71 451 531.25	50 731 282.24	1 747 405.40	2 088 065.78	1 656 238.78	-	-	-	74 855 175.43	52 819 348.02
Operating expenses	58 853 086.54	60 281 967.67	236 451.32	111 946.01	36 171.51	-	-	-	59 125 709.37	60 393 913.68
Supplies and materials	5 585 138.59	4 276 298.58	61 591.86	133 572.89	265 726.79	-	-	-	5 912 457.24	4 409 871.47
Furniture and equipment	5 783 450.70	2 901 989.66	220 026.40	245 211.76	50 940.00	-	-	-	6 054 417.10	3 147 201.42
Construction	1 581 839.10	698 785.67	-	-	3 376 103.44	-	-	-	4 957 942.54	698 785.67
Programme support costs	-	-	1 633 763.22	1 258 607.77	-	-	(1 308 922.14)	(1 125 492.52)	324 841.08	133 115.25
Loan repayment	2 716 400.00	2 716 400.00	-	-	-	-	-	-	2 716 400.00	2 716 400.00
Total expenses	576 798 633.02	532 615 305.27	15 088 299.94	12 530 101.88	6 009 393.56	-	(1 308 922.14)	(1 125 492.52)	596 587 404.38	544 019 914.63
SURPLUS/DEFICIT FOR THE PERIOD	30 632 220.85	76 675 046.11	2 315 293.09	1 378 811.73	(6 009 393.56)	-	(2 315 293.09)	(1 378 811.73)	24 622 827.29	76 675 046.11

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT II
STATEMENT OF ASSETS, LIABILITIES, RESERVES AND FUND BALANCES
FOR THE BIENNIUM ENDING 31 DECEMBER 2009
(in Swiss francs)

ASSETS	Notes	Program and Budget		Funds-in-Trust		Projects financed from reserves		Consolidated	
		December 31 2009	December 31 2007	December 31 2009	December 31 2007	December 31 2009	December 31 2007	December 31 2009	December 31 2007
Current Assets									
Cash and cash equivalents	3	350 889 953.46	362 284 840.39	15 805 748.31	11 920 785.29	-	-	366 695 701.77	374 205 625.68
Accounts receivable (non-exchange transactions)	4	2 147 553.00	2 858 801.00	-	-	8 483.67	-	2 156 036.67	2 858 801.00
Accounts receivable (exchange transactions)	4	12 313 591.82	10 972 386.45	56 342.96	112 885.62	-	-	12 369 934.78	11 085 272.07
Other current assets		105 257 712.51	645 343.98	(1 633 377.44)	(645 343.98)	(103 624 335.07)	-	-	-
Total current assets		470 608 810.79	376 761 371.82	14 228 713.83	11 388 326.93	-103 615 851.40	-	381 221 673.22	388 149 698.75
Non-current assets									
Accounts receivable (non-exchange transactions)	4	7 042 518.00	8 236 503.00	-	-	-	-	7 042 518.00	8 236 503.00
Land and buildings	5	31 526 214.14	34 242 614.14	-	-	97 606 457.84	-	129 132 671.98	34 242 614.14
Equipment	6	1.00	1.00	-	-	-	-	1.00	1.00
Other non-current assets	7	10 000 000.00	10 000 000.00	-	-	-	-	10 000 000.00	10 000 000.00
Total non-current assets		48 568 733.14	52 479 118.14	-	-	97 606 457.84	-	146 175 190.98	52 479 118.14
TOTAL ASSETS		519 177 543.93	429 240 489.96	14 228 713.83	11 388 326.93	(6 009 393.56)	-	527 396 864.20	440 628 816.89
LIABILITIES									
Current Liabilities									
Accounts payable (exchange transactions)	8	23 552 224.45	9 758 709.30	474 994.25	14 738.12	-	-	24 027 218.70	9 773 447.42
Employee benefits	13	8 957 455.00	7 703 529.00	124 407.08	59 569.40	-	-	9 081 862.08	7 763 098.40
Transfers payable	9	63 758 655.54	61 081 105.87	-	-	-	-	63 758 655.54	61 081 105.87
Advance receipts	11	23 729 440.24	32 420 920.25	13 629 312.50	11 314 019.41	-	-	37 358 752.74	43 734 939.66
Current portion of borrowings	12	2 716 400.00	2 789 200.00	-	-	-	-	2 716 400.00	2 789 200.00
Provisions	14	2 507 144.46	2 331 078.51	-	-	-	-	2 507 144.46	2 331 078.51
Other current and financial liabilities	10	47 731 079.22	50 581 912.00	-	-	-	-	47 731 079.22	50 581 912.00
Total current liabilities		172 952 398.91	166 666 454.93	14 228 713.83	11 388 326.93	-	-	187 181 112.74	178 054 781.86
Non-current Liabilities									
Transfers payable		-	-	-	-	-	-	-	-
Employee benefits	13	36 951 076.95	30 396 787.81	-	-	-	-	36 951 076.95	30 396 787.81
Borrowings	12	75 011 575.00	28 546 975.00	-	-	-	-	75 011 575.00	28 546 975.00
Provisions	14	-	-	-	-	-	-	-	-
Other non-current liabilities		-	-	-	-	-	-	-	-
Total non-current liabilities		111 962 651.95	58 943 762.81	-	-	-	-	111 962 651.95	58 943 762.81
TOTAL LIABILITIES		284 915 050.86	225 610 217.74	14 228 713.83	11 388 326.93	-	-	299 143 764.69	236 998 544.67
NET ASSETS/EQUITY									
Accumulated surpluses/(deficits)		195 287 884.11	118 612 838.00	-	-	-	-	195 287 884.11	118 612 838.00
Working capital funds		8 342 388.11	8 342 388.11	-	-	-	-	8 342 388.11	8 342 388.11
Recognition of land and buildings		-	-	-	-	-	-	-	-
Surplus (deficit) current period		30 632 220.85	76 675 046.11	-	-	(6 009 393.56)	-	24 622 827.29	76 675 046.11
Total Net Assets/Equity		234 262 493.07	203 630 272.22	-	-	(6 009 393.56)	-	228 253 099.51	203 630 272.22
TOTAL LIABILITIES and NET ASSETS/EQUITY		519 177 543.93	429 240 489.96	14 228 713.83	11 388 326.93	(6 009 393.56)	-	527 396 864.20	440 628 816.89

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT III
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE BIENNIUM ENDED 31 DECEMBER 2009
(in Swiss francs)

	Notes	December 31 2009	December 31 2007	December 31 2005
Net Assets/Equity at the beginning of the period:		203 630 272.22	126 955 226.11	115 459 627.56
Change in accounting policy		-	-	-
Restated Balance at the beginning of the period:		203 630 272.22	126 955 226.11	115 459 627.56
Gain (loss) on revaluation of investments		-	-	-
Exchange differences on certain foreign currency translations		-	-	-
Surplus/(deficit) for the period on budgetary basis		24 622 827.29	76 675 046.11	11 495 598.55
Total recognized revenue and expense for the period		24 622 827.29	76 675 046.11	11 495 598.55
Net Assets/Equity at the end of the period		228 253 099.51	203 630 272.22	126 955 226.11

WORLD INTELLECTUAL PROPERTY ORGANIZATION
STATEMENT IV
STATEMENT OF CASH FLOW
FOR THE BIENNIUM ENDED DECEMBER 31, 2009
(in Swiss francs)

	Notes	Program and Budget 2008-2009	Funds in Trust 2008-2009	Projects financed from Reserves 2008-2009	TOTAL 2008-2009	TOTAL 2006-2007
CASH FLOWS FROM OPERATING ACTIVITIES:						
Surplus (deficit) for the period		30 632 220.85	2 315 293.09	(6 009 393.56)	26 938 120.38	78 053 857.84
Depreciation and amortization		2 716 400.00	-	3 376 490.69	6 092 890.69	2 312 721.36
Increase in provision for post-employment benefits funded		7 808 215.14	64 837.68	-	7 873 052.82	14 302 238.35
(Increase) decrease in inventories		-	-	-	-	-
(Increase) decrease in receivables		564 027.63	56 542.66	(8 483.67)	612 086.62	1 782 762.29
(Increase) decrease in other assets		(104 612 368.53)	988 033.46	103 624 335.07	-	2 966 424.64
Increase (decrease) in advance receipts		(8 691 480.01)	-	-	(8 691 480.01)	(1 845 433.66)
Increase (decrease) in accounts payable		13 793 515.15	460 256.13	-	14 253 771.28	6 862 704.87
Increase (decrease) in fees for distribution		2 677 549.67	-	-	2 677 549.67	13 277 203.82
Increase (decrease) in other provisions		176 065.95	-	-	176 065.95	304 351.00
Increase (decrease) in other liabilities		(2 850 832.78)	-	-	(2 850 832.78)	(3 086 837.13)
NET CASH FLOWS FROM OPERATING ACTIVITIES		(57 786 686.93)	3 884 963.02	100 982 948.53	47 081 224.62	114 929 993.38
CASH FLOWS FROM INVESTING ACTIVITIES:						
Purchases of property, plant and equipment (PP&E)				(100 982 948.53)	(100 982 948.53)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		-	-	(100 982 948.53)	(100 982 948.53)	-
CASH FLOWS FROM FINANCING ACTIVITIES:						
Proceeds from borrowings		50 000 000.00			50 000 000.00	-
Repayment of borrowings		(3 608 200.00)		-	(3 608 200.00)	(2 789 200.00)
NET CASH FLOWS FROM FINANCING ACTIVITIES		46 391 800.00	-	-	46 391 800.00	(2 789 200.00)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		(11 394 886.93)	3 884 963.02	(0.00)	(7 509 923.91)	112 140 793.38
CASH AND CASH EQUIVALENTS, BEGINNING OF PERIOD		362 284 840.39	11 920 785.29	-	374 205 625.68	262 064 832.30
Effect of exchange rate change on foreign currency balance		-	-	-	-	-
CASH AND CASH EQUIVALENTS, END OF PERIOD		350 889 953.46	15 805 748.31	(0.00)	366 695 701.77	374 205 625.68

CONTRIBUTIONS AND WORKING CAPITAL FUNDS

Table 9. Contributions according to the unitary contribution system

Basis for determining contributions

Each Member State's contribution is determined on the basis of the decisions taken in 2003 by the WIPO Conference and the competent Assemblies of certain Unions administered by WIPO in relation to the unitary contribution system (document A/39/15, paragraphs 166 and 167).

Determination of contributions

The amounts of the contributions for the 2008/09 biennium were approved on March 31, 2008, by the Assemblies of the Member States of WIPO and the Unions administered by WIPO (document A/44/3, paragraph 22 (ii)).

Distribution of the total amount of contributions between the different classes for 2008

Class	Units	(a) Amount to be recovered per State; Swiss francs	States members of one or more Unions ("Union States")		States members of WIPO but not members of any of the Unions ("Non-Union States")	
			(b) Number of States per class	(c) (a) x (b); Swiss francs	(d) Number of States per class	(e) (a) x (d); Swiss francs
I	25	1 139 475	5	5 697 375	-	-
II	20	-	-	-	-	-
III	15	683 685	6	4 102 110	-	-
IV	10	455 790	7	3 190 530	-	-
IVbis	7.5	341 842	5	1 709 210	-	-
V	5	227 895	1	227 895	-	-
VI	3	136 737	6	820 422	-	-
VIbis	2	91 158	7	638 106	-	-
VII	1	45 579	6	273 474	-	-
VIII	0.5	22 789	6	136 734	-	-
IX	0.25	11 395	25	284 875	1	11 395
S	0.125	5 697	25	142 425	-	-
Sbis	0.0625	2 849	40	113 960	-	-
Ster	0.03125	1 424	39	55 536	6	8 544
			178	17 392 652	7	19 939

Class States (as of January 1, 2008)

I	Union States:	France, Germany, Japan, United Kingdom, United States of America
III	Union States:	Australia, Belgium, Italy, Netherlands, Sweden, Switzerland
IV	Union States:	Canada, Denmark, Finland, Ireland, Norway, Russian Federation, Spain
IVbis	Union States:	Austria, China, Mexico, Portugal, South Africa
V	Union State:	Republic of Korea
VI	Union States:	Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia
VIbis	Union States:	Argentina, Brazil, Bulgaria, India, Israel, Romania, Turkey
VII	Union States:	Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia
VIII	Union States:	Croatia, Iceland, Liechtenstein, Malaysia, Serbia, the former Yugoslav Republic of Macedonia
IX	Union States:	Albania, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Estonia, Georgia, Holy See, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Montenegro, Republic of Moldova, San Marino, Singapore, Tajikistan, Thailand, Turkmenistan, Ukraine, United Arab Emirates, Uzbekistan, Venezuela (Bolivarian Republic of)
	Non-Union State:	Kuwait

S	Union States:	Algeria, Bahrain, Brunei Darussalam, Costa Rica, Cuba, Cyprus, Dominican Republic, Ecuador, Egypt, El Salvador, Guatemala, Lebanon, Libyan Arab Jamahiriya, Morocco, Nigeria, Oman, Pakistan, Panama, Peru, Philippines, Qatar, Trinidad and Tobago, Tunisia, Uruguay, Viet Nam
Sbis	Union States:	Antigua and Barbuda, Bahamas, Barbados, Belize, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Cameroon, Congo, Côte d'Ivoire, Democratic People's Republic of Korea, Dominica, Fiji, Gabon, Ghana, Grenada, Guyana, Honduras, Iraq, Jamaica, Jordan, Kenya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nicaragua, Papua New Guinea, Paraguay, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Seychelles, Sri Lanka, Suriname, Swaziland, Syrian Arab Republic, Tonga, Zimbabwe
Ster	Union States:	Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Gambia, Guinea, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Sudan, Togo, Uganda, United Republic of Tanzania, Yemen, Zambia
	Non-Union States:	Afghanistan, Eritrea, Ethiopia, Maldives, Myanmar, Somalia

Distribution of the total amount of contributions between the different classes for 2009

Class	Units	(a) Amount to be recovered per State; Swiss francs	States members of one or more Unions ("Union States")		States members of WIPO but not members of any of the Unions ("Non-Union States")	
			(b) Number of States per class	(c) (a) x (b); Swiss francs	(d) Number of States per class	(e) (a) x (d); Swiss francs
I	25	1 139 475	5	5 697 375	-	-
II	20	-	-	-	-	-
III	15	683 685	6	4 102 110	-	-
IV	10	455 790	7	3 190 530	-	-
IVbis	7.5	341 842	5	1 709 210	-	-
V	5	227 895	1	227 895	-	-
VI	3	136 737	6	820 422	-	-
VIbis	2	91 158	7	638 106	-	-
VII	1	45 579	6	273 474	-	-
VIII	0.5	22 789	6	136 734	-	-
IX	0.25	11 395	25	284 875	1	11 395
S	0.125	5 697	25	142 425	-	-
Sbis	0.0625	2 849	41	116 809	-	-
Ster	0.03125	1 424	38	54 112	6	8 544
			178	17 394 077	7	19 939

Class States (as of January 1, 2009)

I	Union States:	France, Germany, Japan, United Kingdom, United States of America
III	Union States:	Australia, Belgium, Italy, Netherlands, Sweden, Switzerland
IV	Union States:	Canada, Denmark, Finland, Ireland, Norway, Russian Federation, Spain
IVbis	Union States:	Austria, China, Mexico, Portugal, South Africa
V	Union State:	Republic of Korea
VI	Union States:	Czech Republic, Greece, Hungary, New Zealand, Poland, Slovakia
VIbis	Union States:	Argentina, Brazil, Bulgaria, India, Israel, Romania, Turkey

VII	Union States:	Indonesia, Iran (Islamic Republic of), Luxembourg, Monaco, Saudi Arabia, Slovenia
VIII	Union States:	Croatia, Iceland, Liechtenstein, Malaysia, Serbia, the former Yugoslav Republic of Macedonia
IX	Union States:	Albania, Andorra, Armenia, Azerbaijan, Belarus, Chile, Colombia, Estonia, Georgia, Holy See, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Montenegro, Republic of Moldova, San Marino, Singapore, Tajikistan, Thailand, Turkmenistan, Ukraine, United Arab Emirates, Uzbekistan, Venezuela (Bolivarian Republic of)
	Non-Union State:	Kuwait
S	Union States:	Algeria, Bahrain, Brunei Darussalam, Costa Rica, Cuba, Cyprus, Dominican Republic, Ecuador, Egypt, El Salvador, Guatemala, Lebanon, Libyan Arab Jamahiriya, Morocco, Nigeria, Oman, Pakistan, Panama, Peru, Philippines, Qatar, Trinidad and Tobago, Tunisia, Uruguay, Viet Nam
<i>Sbis</i>	Union States:	Antigua and Barbuda, Bahamas, Barbados, Belize, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Cameroon, Cape Verde, Congo, Côte d'Ivoire, Democratic People's Republic of Korea, Dominica, Fiji, Gabon, Ghana, Grenada, Guyana, Honduras, Iraq, Jamaica, Jordan, Kenya, Malta, Mauritius, Micronesia (Federated States of), Mongolia, Namibia, Nicaragua, Papua New Guinea, Paraguay, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Seychelles, Sri Lanka, Suriname, Swaziland, Syrian Arab Republic, Tonga, Zimbabwe
<i>Ster</i>	Union States:	Angola, Bangladesh, Benin, Bhutan, Burkina Faso, Burundi, Cambodia, Central African Republic, Chad, Comoros, Democratic Republic of the Congo, Djibouti, Equatorial Guinea, Gambia, Guinea, Guinea-Bissau, Haiti, Lao People's Democratic Republic, Lesotho, Liberia, Madagascar, Malawi, Mali, Mauritania, Mozambique, Nepal, Niger, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Sudan, Togo, Uganda, United Republic of Tanzania, Yemen, Zambia
	Non-Union States:	Afghanistan, Eritrea, Ethiopia, Maldives, Myanmar, Somalia

Table 10. Outstanding contributions as at December 31, 2009 and arrears in contributions of the least developed countries (LDCs) having a special (frozen) account.

State	Unitary contribution/Union/WIPO**	No arrears/years of arrears	Total amount of arrears (in Swiss francs)	
Afghanistan		No arrears		
Albania		No arrears		
Algeria		No arrears		
Andorra		No arrears		
Angola		No arrears		
Antigua and Barbuda		No arrears		
Argentina	Unitary	09*		66 400
Armenia		No arrears		
Australia		No arrears		
Austria		No arrears		
Azerbaijan		No arrears		
Bahamas		No arrears		
Bahrain		No arrears		
Bangladesh		No arrears		
Barbados		No arrears		
Belarus		No arrears		
Belgium	Unitary	09*		19 001
Belize		No arrears		
Benin		No arrears		
Bhutan		No arrears		
Bolivia (Plurinational State of)	Unitary	99+00+01+02+03+04+05+06+07		31 655
Bosnia and Herzegovina		No arrears		
Botswana		No arrears		
Brazil		No arrears		
Brunei Darussalam		No arrears		
Bulgaria		No arrears		
Burkina Faso	Unitary Paris frozen Berne frozen	07*+08+09 77*+78+79+80+81+82+83+84+85+86 +87+88+89 77+78+79+80+81+82+83+84+85+86 +87+88+89	3 007 217 518 137 566	 358 091
Burundi	Unitary Paris Paris frozen	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09 90+91+92+93 78+79+80+81+82+83+84+85+86+87+88 +89	24 635 13 276 214 738	 252 649
Cambodia	Unitary	09*		106
Cameroon		No arrears		
Canada		No arrears		
Cape Verde	Unitary	09*		281
Central African Republic	Unitary Paris Paris frozen Berne Berne frozen	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09 90+91+92+93 76*+77+78+79+80+81+82+83+84+85+86 +87+ 88+89 90+91+92+93 80*+81+82+83+84+85+86+87+88+89	24 635 13 276 273 509 7 460 114 858	 433 738

Chad	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09	24 635	452 715
	Paris	90+91+92+93	13 276	
	Paris frozen	71+72+73+74+75+76+77+78+79+80+81 +82+83+84+85+86+87+88+89	250 957	
	Berne	90+91+92+93	7 460	
	Berne frozen	72+73+74+75+76+77+78+79+80+81+82 +83+84+85+86+87+88+89	156 387	
Chile		No arrears		
China		No arrears		
Colombia		No arrears		
Comoros	Unitary	06+07+08+09		5 696
Congo	Unitary	07*+08+09		7 494
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	106 519
	Paris	92+93	27 597	
	Berne	91*+92+93	26 095	
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	1 076 135
	Paris	90+91+92+93	159 959	
	Paris frozen	81*+82+83+84+85+86+87+88+89	500 200	
	Berne	90+91+92+93	90 326	
	Berne frozen	81*+82+83+84+85+86+87+88+89	301 015	
Denmark		No arrears		
Djibouti	Unitary	03+04+05+06+07+08+09		9 968
Dominica		No arrears		
Dominican Republic	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09	75 611	1 036 193
	Paris	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	960 582	
Ecuador		No arrears		
Egypt		No arrears		
El Salvador		No arrears		
Equatorial Guinea	Unitary	09*		1 424
Eritrea		No arrears		
Estonia		No arrears		
Ethiopia		No arrears		
Fiji		No arrears		
Finland		No arrears		
France		No arrears		
Gabon	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09	52 827	353 104
	Paris	85*+86+87+88+89+90+91+92+93	189 296	
	Berne	84+85+86+87+88+89+90+91+92+93	110 981	
Gambia	WIPO frozen	83+84+85+86+87+88+89		55 250
Georgia		No arrears		
Germany		No arrears		

Ghana		No arrears		
Greece		No arrears		
Grenada		No arrears		
Guatemala		No arrears		
Guinea	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	
	Paris frozen	83+84+85+86+87+88+89	148 779	
	Berne	90+91+92+93	7 460	
	Berne frozen	83*+84+85+86+87+88+89	81 293	275 443
Guinea-Bissau	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	
	Paris frozen	89	23 213	
	Berne	92+93	3 858	64 982
Guyana		No arrears		
Haiti	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09	24 635	
	Paris	90*+91+92+93	10 428	
	Paris frozen	79*+80+81+82+83+84+85+86+87+88+89	347 037	382 100
Holy See		No arrears		
Honduras		No arrears		
Hungary		No arrears		
Iceland		No arrears		
India		No arrears		
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
Japan		No arrears		
Jordan		No arrears		
Kazakhstan		No arrears		
Kenya		No arrears		
Kuwait		No arrears		
Kyrgyzstan		No arrears		
Lao People's Democratic Republic		No arrears		
Latvia		No arrears		
Lebanon ¹	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+09	52 127	
	Paris	87+88+89+90+91+92+93	133 889	
	Berne	86*+87+88+89+90+91+92+93	226 067	
	Nice	86+87+88+89+90+91+92+93	17 946	430 029
Lesotho		No arrears		
Liberia		No arrears		
Libyan Arab Jamahiriya	Unitary	02*+03+04+05+06+07+08+09		54 042
Liechtenstein		No arrears		
Lithuania	Unitary	09		11 395
Luxembourg		No arrears		
Madagascar		No arrears		
Malawi		No arrears		
Malaysia		No arrears		

1. Payments schedule established in July 2006 for settlement of arrears corresponding to the Paris, Berne and Nice Unions and under the unitary contribution system in 10 annual payments.

Maldives		No arrears		
Mali	Paris frozen	84+85+86+87+88+89	132 377	296 621
	Berne frozen	76*+77+78+79+80+81+82+83+84+85+86+87+88+89	164 244	
Malta		No arrears		
Mauritania	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635	415 109
	Paris	90+91+92+93	13 276	
	Paris frozen	77*+78+79+80+81+82+83+84+85+86+87+88+89	219 120	
	Berne	90+91+92+93	7 460	
	Berne frozen	74+75+76+77+78+79+80+81+82+83+84+85+86+87+88+89	150 618	
Mauritius		No arrears		
Mexico		No arrears		
Micronesia (Federated States of)	Unitary	05*+06+07+08+09		11 649
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
Niger	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	24 635	334 348
	Paris	90*+91+92+93	13 087	
	Paris frozen	81+82+83+84+85+86+87+88+89	179 097	
	Berne	90+91+92+93	7 460	
	Berne frozen	80*+81+82+83+84+85+86+87+88+89	110 069	
Nigeria	Unitary	94+95+96+97+98+99+00+01+02+03+04+05+06+07+08+09	296 098	533 254
	Paris	91*+92+93	237 156	
Norway		No arrears		
Oman		No arrears		
Pakistan		No arrears		
Panama		No arrears		
Papua New Guinea	Unitary	08+09		5 698
Paraguay		No arrears		
Peru		No arrears		
Philippines		No arrears		
Poland		No arrears		
Portugal		No arrears		
Qatar		No arrears		
Republic of Korea		No arrears		
Republic of Moldova		No arrears		

Romania		No arrears		
Russian Federation		No arrears		
Rwanda		No arrears		
Saint Kitts and Nevis		No arrears		
Saint Lucia		No arrears		
Saint Vincent and the Grenadines	Unitary	09		2 849
Samoa		No arrears		
San Marino		No arrears		
Sao Tome and Principe	Unitary	99*+00+01+02+03+04+05+06+07+08+09		15 430
Saudi Arabia		No arrears		
Senegal		No arrears		
Serbia	Unitary	94+95+96+97+98+99+00+01	847 668	1 072 342
	Paris	93*	79 996	
	Berne	91+92+93	135 984	
	Nice	93	6 447	
	Locarno	93	2 247	
Seychelles		No arrears		
Sierra Leone		No arrears		
Singapore		No arrears		
Slovakia		No arrears		
Slovenia		No arrears		
Somalia	Unitary	94+95+96+97+98+99+00+01+02+03+04 +05+06+07+08+09	24 635	84 337
	WIPO	90+91+92+93	4 452	
	WIPO frozen	83+84+85+86+87+88+89	55 250	
South Africa		No arrears		
Spain		No arrears		
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	99*+00+01+02+03+04 +05+06+07+08+09	14 969	235 131
	Paris frozen	84+85+86+87+88+89	132 377	
	Berne frozen	83*+84+85+86+87+88+89	87 785	
Tonga		No arrears		
Trinidad and Tobago		No arrears		
Tunisia	Unitary	09*		3 258
Turkey		No arrears		
Turkmenistan		No arrears		
Uganda	Paris frozen	81*+82+83+84 +85+86+87+88+89		170 969
Ukraine		No arrears		
United Arab Emirates		No arrears		
United Kingdom		No arrears		
United Republic of Tanzania	Paris frozen	82*+83+84+85+86+87+88+89		200 932
United States of America	Unitary	09*		227 895

Uruguay	Unitary	09		5 697
Uzbekistan		No arrears		
Venezuela (Bolivarian Republic of)	Unitary	09*		6 279
Viet Nam		No arrears		
Yemen	WIPO frozen	87*+88+89		19 142
Zambia		No arrears		
Zimbabwe	Unitary	08+09		5 698
Total includes:				
outstanding contributions				4 700 902
arrears of contributions of least developed countries (LDCs) having a special (frozen) account				4 444 300
TOTAL				9 145 202

* Partial payment

** The amounts of contributions were payable until 1993 in accordance with the Paris, Berne, IPC, Nice, Locarno and Vienna Unions, and from 1994 under the unitary contribution system. In accordance with the decisions taken by the Assemblies of the Paris and Berne Unions and the WIPO Conference at their 1991 sessions, the amounts of the arrears of contributions of any least developed country (LDC) relating to the years prior to 1990 are placed in a special account, the amount of which was frozen as of December 31, 1989. These amounts are referred to as "Paris frozen", "Berne frozen" and "WIPO frozen" respectively.

Total of outstanding contributions

(with the exception of arrears of contributions for the least developed countries (LDCs) having a special (frozen) account)

	Amount of arrears (in Swiss francs)
Paris Union	1 891 646
Berne Union	630 611
Nice Union	24 393
Locarno Union	2 247
WIPO Convention	4 452
Unitary contribution	2 147 553
Total	4 700 902

Outstanding contributions of the least developed countries (LDCs) having a special (frozen) account

	Amount of arrears (in Swiss francs)
Paris Union	3 010 823
Berne Union	1 303 835
WIPO Convention	129 642
Total	4 444 300

Table 11. Contributions received in advance

	In Swiss Francs
<i>Contributions for 2010 already received by December 31, 2009</i>	
Angola	1 424
Australia	683 685
Bahamas	2 089
Bulgaria	91 158
Cameroon	2 849
Costa Rica	2 764
Czech Republic	136 737
Ecuador	1 187
Ghana	2 849
Guyana	228
Honduras	2 760
Italy	178 203
Kazakhstan	11 395
Kenya	122
Latvia	11 395
Morocco	5 697
Panama	61
Senegal	766
Serbia	22 789
Suriname	2 849
Total	1 161 007
<i>Contributions received for 2011 and thereafter</i>	
Angola	50 056
Cameroon	40 515
Suriname	181 630
	Sub-total
	272 201
	TOTAL
	1 433 208

Table 12. Working Capital Funds as at December 31, 2009
Invoiced Working Capital Funds

State	Union	Total amount invoiced (in Swiss francs)	Amount due, if applicable (in Swiss francs)
Algeria	Paris	22 533	
	Nice	1 412	
	Madrid	25 400	
Argentina	Paris	66 895	
	Berne	29 148	
Australia	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	PCT	91 000	
Austria	Paris	75 110	
	Berne	8 744	
	IPC	28 977	
	Nice	4 707	
	PCT	19 250	
	Madrid	84 800	
Bahamas	Paris	7 508	
	Berne	2 915	
Barbados	Paris	1 882	
Belgium	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	PCT	9 800	
	Madrid	127 200	
	Hague	28 261	
Benin	Paris	7 508	
	Berne	2 915	
	Nice	470	
Brazil	Paris	93 593	
	Berne	43 722	
	IPC	15 283	
	PCT	4 200	
Bulgaria	Paris	22 533	
	Berne	8 744	
	PCT	200	
Burkina Faso	Paris	7 508	
	Berne	2 915	
Burundi	Paris	7 508	7 508
Cameroon	Paris	7 508	
	Berne	8 744	
Canada	Paris	112 661	
	Berne	43 722	
Central African Republic	Paris	7 508	943
	Berne	2 915	
Chad	Paris	7 508	6 377
	Berne	2 915	1 980
Chile	Berne	8 744	
China	Paris	28 250	
Congo	Paris	7 508	
	Berne	2 915	

Costa Rica	Berne	2 915	
Côte d'Ivoire	Paris	7 508	
	Berne	8 744	
Cuba	Paris	22 533	
Cyprus	Paris	16 831	
	Berne	8 744	
Czech Republic	Paris	50 073	
	Berne	19 432	
	IPC	19 318	
	Nice	3 138	
	Locarno	910	
	Madrid	56 533	
Democratic People's Republic of Korea	Paris	7 508	
Democratic Republic of Congo	Paris	22 533	14 057
	Berne	8 744	1 727
Denmark	Paris	75 110	
	Berne	29 148	
	IPC	28 977	
	Nice	4 707	
	Locarno	1 364	
	PCT	41 000	
Dominican Republic	Paris	22 533	
Egypt	Paris	22 533	
	Berne	2 915	
	IPC	6 701	
	Madrid	25 400	
	Hague	5 652	
Fiji	Berne	2 915	
Finland	Paris	75 110	
	Berne	29 148	
	IPC	28 977	
	Nice	4 707	
	Locarno	1 364	
	PCT	34 200	
France	Paris	187 765	
	Berne	72 871	
	IPC	72 435	
	Nice	11 764	
	Locarno	3 409	
	PCT	110 700	
	Madrid	211 800	
	Hague	47 102	
Gabon	Paris	7 508	
	Berne	2 915	
Germany	Paris	300 426	
	Berne	102 019	
	IPC	105 871	
	Nice	18 822	
	Locarno	2 045	
	PCT	222 900	
	Madrid	339 000	
	Hague	75 363	
Ghana	Paris	7 508	

Greece	Paris	37 556	
	Berne	8 744	
Guinea	Paris	7 508	7 508
	Berne	2 915	2 915
Haiti	Paris	14 903	
Holy See	Paris	7 508	
	Berne	2 915	
	Hague	1 884	
Hungary	Paris	37 556	
	Berne	8 744	
	Nice	2 354	
	Locarno	681	
	PCT	22 150	
	Madrid	42 200	
Iceland	Paris	16 831	
	Berne	8 744	
India	Berne	29 148	
Indonesia	Paris	22 533	
	Hague	5 652	
Iran (Islamic Republic of)	Paris	22 533	
Iraq	Paris	22 533	
Ireland	Paris	75 110	
	Berne	29 148	
	IPC	28 977	
	Nice	4 707	
	Locarno	1 364	
Israel	Paris	22 533	
	Berne	8 744	
	IPC	8 691	
	Nice	1 412	
Italy	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	Locarno	3 409	
	PCT	16 500	
	Madrid	127 200	
Japan	Paris	187 765	
	Berne	58 296	
	IPC	72 435	
	PCT	194 600	
Jordan	Paris	7 508	
Kenya	Paris	22 533	
Lebanon	Paris	20 646	
	Berne	8 744	
	Nice	1 412	
Libyan Arab Jamahiriya	Paris	22 533	
	Berne	8 744	
Liechtenstein	Paris	7 508	
	Berne	2 915	
	Nice	470	
	PCT	1 500	
	Madrid	8 400	
	Hague	1 884	

Luxembourg	Paris	7 508	
	Berne	2 915	
	IPC	2 895	
	Nice	470	
	PCT	650	
	Madrid	8 400	
	Hague	1 884	
Madagascar	Paris	7 508	
	Berne	8 744	
Malawi	Paris	7 508	
Mali	Paris	3 812	
	Berne	2 915	
Malta	Paris	7 508	
	Berne	2 915	
Mauritania	Paris	7 508	1 854
	Berne	2 915	
	PCT	50	
Mauritius	Paris	7 508	
Mexico	Paris	75 110	
	Berne	29 148	
Monaco	Paris	7 508	
	Berne	2 915	
	IPC	2 895	
	Nice	470	
	PCT	200	
	Madrid	8 400	
	Hague	1 884	
Mongolia	Paris	1 882	
Morocco	Paris	22 533	
	Berne	8 744	
	Nice	1 412	
	Madrid	25 400	
	Hague	5 652	
Netherlands	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	Locarno	2 903	
	PCT	20 350	
	Madrid	127 200	
	Hague	28 261	
New Zealand	Paris	37 556	
	Berne	14 574	
Niger	Paris	7 508	
	Berne	2 915	
Nigeria	Paris	22 533	
Norway	Paris	75 110	
	Berne	29 148	
	IPC	28 977	
	Nice	4 707	
	Locarno	1 364	
	PCT	21 750	
Pakistan	Berne	8 744	

Philippines	Paris	22 533	
	Berne	8 744	
Poland	Paris	37 556	
	Berne	8 744	
Portugal	Paris	75 110	
	Berne	14 574	
	IPC	28 977	
	Madrid	84 800	
	Nice	4 707	
Republic of Korea	Paris	22 533	
	PCT	3 700	
Romania	Paris	33 788	
	Berne	8 744	
	PCT	550	
	Madrid	84 800	
Russian Federation	Paris	187 765	
	IPC	72 435	
	Nice	11 764	
	Locarno	3 409	
	PCT	24 750	
	Madrid	211 800	
Rwanda	Paris	2 849	
San Marino	Paris	22 533	
	Madrid	25 400	
Senegal	Paris	7 508	
	Berne	8 744	
Serbia and Montenegro	Paris	29 927	
	Berne	14 574	
	Nice	2 354	
	Locarno	1 364	
	Madrid	84 800	
Slovakia	Paris	25 037	
	Berne	9 716	
	IPC	9 659	
	Nice	1 569	
	Locarno	454	
	Madrid	28 267	
South Africa	Paris	75 110	
	Berne	29 148	
Spain	Paris	75 110	
	Berne	58 296	
	IPC	28 977	
	Nice	4 707	
	Locarno	1 364	
	Madrid	84 800	
	Hague	18 840	
Sri Lanka	Paris	7 508	
	Berne	2 915	
	PCT	300	
Sudan	Paris	2 849	
Suriname	Paris	7 508	
	Berne	2 915	
	IPC	2 895	
	Nice	470	
	Hague	1 884	

Sweden	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	Locarno	2 045	
	PCT	162 800	
Switzerland	Paris	112 661	
	Berne	43 722	
	IPC	43 463	
	Nice	7 058	
	Locarno	2 045	
	PCT	74 000	
	Madrid	127 200	
	Hague	28 261	
Syrian Arab Republic	Paris	22 533	
Thailand	Berne	2 915	
Togo	Paris	7 508	
	Berne	2 915	
Trinidad and Tobago	Paris	22 533	
Tunisia	Paris	22 533	
	Berne	8 744	
	Nice	1 412	
	Madrid	25 400	
	Hague	5 652	
Turkey	Paris	22 533	
	Berne	8 744	
Uganda	Paris	7 508	
United Kingdom	Paris	187 765	
	Berne	72 871	
	IPC	72 435	
	Nice	11 764	
	PCT	168 000	
United Republic of Tanzania	Paris	14 903	
United States of America	Paris	187 765	
	IPC	72 435	
	Nice	11 764	
	PCT	754 900	
Uruguay	Paris	7 508	
	Berne	2 915	
Venezuela (Bolivarian Republic of)	Berne	14 574	
Vietnam	Paris	7 508	
	Madrid	25 400	
	Hague	1 884	
Zambia	Paris	7 508	
Zimbabwe	Paris	7 508	
	Berne	2 915	
Total		10 749 494	44 869

Total of Working Capital Funds

Union	Amount (in Swiss francs)	Invoiced* as at December 31, 2009	Reference
Paris ¹	-	2 000 000.00	AB/VII/23, par.301 and 302
	1 592 894.11	2 000 000.00	P/A/VIII/3, par.11(i)
Berne	1 300 000.00	1 300 000.00	AB/VII/23, par.301 and 302
IPC	1 000 000.00	1 000 000.00	AB/XVI/23, par.178
Nice	160 000.00	160 000.00	AB/VII/23, par.301 and 302
Locarno ²	29 494.00	30 000.00	AB/IV/35, par.152
PCT	2 000 000.00	2 000 000.00	PCT/A/X/3, par.13(i)
Madrid	2 000 000.00	2 000 000.00	AB/X/32, par.39.xxi.
Hague	260 000.00	260 000.00	AB/VII/23, par.301 and 302
Total	8 342 388.11		

* Historical amount

Total of outstanding Working Capital Funds

Union	Amount (in Swiss francs)
Paris Union	38 247
Berne Union	6 622
Total	44 869

¹ The Paris Union Working Capital Fund was set up in 1978 and fixed at 2 000 000 francs (document AB/VII/23, paragraphs 301 and 302). Since this Union's assembly had decided to use the Working Capital Fund to cover the exceptional expenses of the Diplomatic Conference for the Revision of the Paris Convention (the 1980, 1981, 1982 and 1984 sessions and the preparatory and consultative meetings from 1984 to 1987), it also decided, at its 1983 session, to reconstitute the Working Capital Fund up to an amount of 2 000 000 francs (document P/A/VIII/3, paragraph 11.i). As a result, the Paris Union Working Capital Fund amounted, as at December 31, 2009, to 1 592 894.11 francs.

² The Locarno Union Working Capital Fund was set up in 1973 and fixed at 30 000 francs (document AB/IV/35, paragraph 152). Following the accession of the Netherlands and the withdrawal of the United States of America, the Locarno Union Working Capital Fund amounted, as at December 31, 2009, to 29 494 francs.

Madrid Union - Supplementary fees - 2008

I. Fees collected

In 2008, WIPO collected 2 199 490 Swiss francs as supplementary fees for registrations and renewals, based on the scale in force since April 1, 1996 [Article 8(2)(b) of the Madrid Agreement and Article 8(2)(ii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

Pursuant to Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Marks and the Protocol Relating to that Agreement, the coefficient applicable under Articles 8(5) and 8(6) of the Agreement and of the Protocol, from which countries party to the Agreement and, as the case may be, the Protocol benefit in respect of the distribution of supplementary and complementary fees, is as follows:

- one, for Contracting Parties undertaking none of the examinations listed below;
- two, for Contracting Parties which examine only for absolute grounds of refusal;
- three, for Contracting Parties which also examine for prior rights following opposition by third parties;
- four, for Contracting Parties which also examine *ex officio* for prior rights;
- four, also, for Contracting Parties which carry out *ex officio* searches for prior rights with an indication of the most significant prior rights.

The number of designations included in the registrations or renewals for which WIPO collected a supplementary fee of 73 Swiss francs in respect of each class of goods and services over and above the third was as follows, where the coefficient was:

- one, 12 448 Antigua and Barbuda, Liechtenstein, San Marino
- two, 34 263 Austria, Italy, Monaco
- three, 90 770 Benelux¹, Croatia, France, Germany, Latvia, Lesotho, Lithuania, Slovenia, Switzerland, The former Yugoslav Republic of Macedonia
- four, 211 437 Albania, Algeria, Armenia, Azerbaijan, Bahrain², Belarus, Benelux³, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar⁴, Mongolia, Montenegro⁵, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe⁷, Serbia⁵, Serbia and Montenegro⁸, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Uzbekistan⁶, Viet Nam, Zambia.

The collected amount of 2 199 490 Swiss francs must be divided by 1 199 032 [12 448 + (34 263 x 2) 68 526 + (90 770 x 3) 272 310 + (211 437 x 4) 845 748]. It follows that the sum due for each mark amounts to 1.83438807 Swiss francs per coefficient point [2 199 490 : 1 199 032] that is, where the coefficient is:

- one 1.83438807 Swiss francs
- two, 3.66877614 Swiss francs
- three, 5.50316421 Swiss francs
- four, 7.33755228 Swiss francs.

¹ As from September 1, 2006

² Until April 4, 2007

³ Until August 31, 2006

⁴ As from April 28, 2008

⁵ As from June 3, 2006

⁶ Until December 26, 2006

⁷ As from December 8, 2008

⁸ Until June 2, 2006

The distribution of the supplementary fees is therefore as follows:

	Number of marks	Sum due per mark	Total Swiss francs
Albania	3 741	7.33755228	27 449.78
Algeria	4 457	7.33755228	32 703.47
Antigua and Barbuda	833	1.83438807	1 528.05
Armenia	3 440	7.33755228	25 241.18
Austria	13 455	3.66877614	49 363.38
Azerbaijan	4 021	7.33755228	29 504.30
Bahrain	20	7.33755228	146.75
Belarus	6 704	7.33755228	49 190.95
Benelux	13 457	5.50316421	74 056.08
Benelux	24	7.33755228	176.10
Bhutan	773	7.33755228	5 671.93
Bosnia and Herzegovina	5 941	7.33755228	43 592.40
Botswana	681	7.33755228	4 996.87
Bulgaria	5 351	7.33755228	39 263.24
China	10 217	7.33755228	74 967.77
Croatia	9 815	5.50316421	54 013.56
Cuba	2 111	7.33755228	15 489.57
Cyprus	1 472	7.33755228	10 800.88
Czech Republic	8 233	7.33755228	60 410.07
Democratic People's Republic of Korea	3 108	7.33755228	22 805.11
Egypt	5 829	7.33755228	42 770.59
France	13 408	5.50316421	73 786.43
Germany	13 935	5.50316421	76 686.59
Hungary	9 263	7.33755228	67 967.75
Iran (Islamic Republic of)	2 627	7.33755228	19 275.75
Italy	13 501	3.66877614	49 532.15
Kazakhstan	5 150	7.33755228	37 788.39
Kenya	1 573	7.33755228	11 541.97
Kyrgyzstan	3 355	7.33755228	24 617.49
Latvia	4 448	5.50316421	24 478.07
Lesotho	783	5.50316421	4 308.98
Liberia	1 262	7.33755228	9 259.99
Liechtenstein	7 727	1.83438807	14 174.32
Lithuania	3 977	5.50316421	21 886.08
Madagascar	176	7.33755228	1 291.41
Monaco	7 307	3.66877614	26 807.75
Mongolia	2 584	7.33755228	18 960.24
Montenegro	6 467	7.33755228	47 451.95
Morocco	7 509	7.33755228	55 097.68
Mozambique	1 103	7.33755228	8 093.32
Namibia	882	7.33755228	6 471.72
Oman	1 100	7.33755228	8 071.31
Poland	7 843	7.33755228	57 548.42
Portugal	9 567	7.33755228	70 198.36
Republic of Moldova	4 236	7.33755228	31 081.87
Romania	7 931	7.33755228	58 194.13
Russian Federation	17 884	7.33755228	131 224.78
San Marino	3 888	1.83438807	7 132.10
Sao Tome and Principe	-	7.33755228	-
Serbia	9 884	7.33755228	72 524.37
Serbia and Montenegro	7	7.33755228	51.36
Sierra Leone	1 278	7.33755228	9 377.39
Slovakia	7 130	7.33755228	52 316.75
Slovenia	6 668	5.50316421	36 695.10
Spain	12 409	7.33755228	91 051.69
Sudan	2 003	7.33755228	14 697.12
Swaziland	875	7.33755228	6 420.36
Switzerland	17 926	5.50316421	98 649.72
Syrian Arab Republic	1 961	7.33755228	14 388.94
Tajikistan	3 171	7.33755228	23 267.38
The former Yugoslav Republic of Macedonia	6 353	5.50316421	34 961.60
Ukraine	9 655	7.33755228	70 844.07
Uzbekistan	727	7.33755228	5 334.40
Viet Nam	4 774	7.33755228	35 029.47
Zambia	928	7.33755228	6 809.25
Total	348 918		2 199 490.00

MADRID DISTRIBUTION

Madrid Union - Supplementary fees - 2008

I. Fees collected

In 2008, WIPO collected 287 000 Swiss francs as supplementary fees for registrations and renewals, based on the scale in force as from September 1, 2008, [Article 8(2)(b) of the Madrid Agreement and Article 8(2)(ii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

Pursuant to Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Marks and the Protocol Relating to that Agreement, the coefficient applicable under Articles 8(5) and 8(6) of the Agreement and of the Protocol, from which countries party to the Agreement and, as the case may be, the Protocol benefit in respect of the distribution of supplementary and complementary fees, is as follows:

- one, for Contracting Parties undertaking none of the examinations listed below;
- two, for Contracting Parties which examine only for absolute grounds of refusal;
- three, for Contracting Parties which also examine for prior rights following opposition by third parties;
- four, for Contracting Parties which also examine *ex officio* for prior rights;
- four, also, for Contracting Parties which carry out *ex officio* searches for prior rights with an indication of the most significant prior rights.

The number of designations included in the registrations or renewals for which WIPO collected a supplementary fee of 100 Swiss francs in respect of each class of goods and services over and above the third was as follows, where the coefficient was:

- one, 2 322 Antigua and Barbuda, Liechtenstein, San Marino
- two, 6 195 Austria, Italy, Monaco
- three, 15 281 Benelux, Croatia, France, Germany, Latvia, Lesotho, Lithuania, Slovenia, Switzerland, The former Yugoslav Republic of Macedonia
- four, 33 748 Albania, Algeria, Armenia, Azerbaijan, Belarus, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar⁴, Mongolia, Montenegro⁵, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe⁷, Serbia⁵, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Viet Nam, Zambia.

The collected amount of 287 000 Swiss francs must be divided by 195 547 [2 322 + (6 195 x 2) 12 390 + (15 281 x 3) 45 843 + (33 748 x 4) 134 992]. It follows that the sum due for each mark amounts to 1.46767785 Swiss francs per coefficient point [287 000 : 195 547] that is, where the coefficient is:

- one 1.46767785 Swiss francs
- two, 2.93535570 Swiss francs
- three, 4.40303355 Swiss francs
- four, 5.87071140 Swiss francs.

⁴ As from April 28, 2008

⁵ As from June 3, 2006

⁷ As from December 8, 2008

The distribution of the supplementary fees is therefore as follows:

	Number of marks	Sum due per mark	Total Swiss francs
Albania	532	5.87071140	3 123.22
Algeria	769	5.87071140	4 514.58
Antigua and Barbuda	119	1.46767785	174.65
Armenia	475	5.87071140	2 788.59
Austria	2 400	2.93535570	7 044.85
Azerbaijan	530	5.87071140	3 111.48
Belarus	977	5.87071140	5 735.69
Benelux	2 474	4.40303355	10 893.11
Bhutan	101	5.87071140	592.94
Bosnia and Herzegovina	877	5.87071140	5 148.61
Botswana	79	5.87071140	463.79
Bulgaria	848	5.87071140	4 978.36
China	1 755	5.87071140	10 303.10
Croatia	1 522	4.40303355	6 701.42
Cuba	288	5.87071140	1 690.76
Cyprus	183	5.87071140	1 074.34
Czech Republic	1 356	5.87071140	7 960.68
Democratic People's Republic of Korea	531	5.87071140	3 117.35
Egypt	974	5.87071140	5 718.07
France	2 342	4.40303355	10 311.90
Germany	2 532	4.40303355	11 148.48
Hungary	1 562	5.87071140	9 170.05
Iran (Islamic Republic of)	348	5.87071140	2 043.01
Italy	2 400	2.93535570	7 044.85
Kazakhstan	683	5.87071140	4 009.70
Kenya	246	5.87071140	1 444.20
Kyrgyzstan	445	5.87071140	2 612.47
Latvia	627	4.40303355	2 760.70
Lesotho	100	4.40303355	440.30
Liberia	166	5.87071140	974.54
Liechtenstein	1 467	1.46767785	2 153.08
Lithuania	575	4.40303355	2 531.74
Madagascar	83	5.87071140	487.27
Monaco	1 395	2.93535570	4 094.82
Mongolia	358	5.87071140	2 101.71
Montenegro	1 025	5.87071140	6 017.48
Morocco	1 350	5.87071140	7 925.46
Mozambique	170	5.87071140	998.02
Namibia	108	5.87071140	634.04
Oman	234	5.87071140	1 373.75
Poland	1 228	5.87071140	7 209.23
Portugal	1 796	5.87071140	10 543.80
Republic of Moldova	616	5.87071140	3 616.36
Romania	1 272	5.87071140	7 467.54
Russian Federation	3 112	5.87071140	18 269.65
San Marino	736	1.46767785	1 080.21
Sao Tome and Principe	-	5.87071140	-
Serbia	1 701	5.87071140	9 986.08
Sierra Leone	176	5.87071140	1 033.25
Slovakia	1 160	5.87071140	6 810.03
Slovenia	1 063	4.40303355	4 680.42
Spain	2 270	5.87071140	13 326.51
Sudan	288	5.87071140	1 690.76
Swaziland	109	5.87071140	639.91
Switzerland	3 101	4.40303355	13 653.81
Syrian Arab Republic	251	5.87071140	1 473.55
Tajikistan	419	5.87071140	2 459.83
The former Yugoslav Republic of Macedonia	945	4.40303355	4 160.87
Ukraine	1 438	5.87071140	8 442.08
Viet Nam	744	5.87071140	4 367.81
Zambia	115	5.87071140	675.13
Total	57 546		287 000.00

Madrid Union - Complementary fees - 2008

I. Fees collected

In 2008, WIPO collected 27 232 212 Swiss francs as complementary fees corresponding to 373 044 designations (made on registration, subsequent to registration or on renewal), based on the scale in force since April 1, 1996 [Article 8(2)(c) of the Madrid Agreement and Article 8(2)(iii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

The amounts are distributed in proportion to the number of designations [Article 8(6) of the Madrid Agreement and of the Protocol Relating to the Madrid Agreement] and to a coefficient [Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Trademarks and the Protocol Relating to that Agreement].

The number of designations for which WIPO collected 73 francs as complementary fees was as follows, where the coefficient was:

one	13 035	Antigua and Barbuda, Liechtenstein, San Marino
two,	35 016	Austria, Italy, Monaco
three,	94 731	Benelux ¹ , Croatia, France, Germany, Latvia, Lesotho, Lithuania, Slovenia, Switzerland, The former Yugoslav Republic of Macedonia
four,	230 262	Albania, Algeria, Armenia, Azerbaijan, Bahrain ² , Belarus, Benelux ³ , Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar ⁴ , Mongolia, Montenegro ⁵ , Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe ⁷ , Serbia ⁵ , Serbia and Montenegro ⁸ , Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Uzbekistan ⁶ , Viet Nam, Zambia.

The collected amount of 27 232 212 Swiss francs must be divided by 1 288 308 [13 035 + (35 016 x 2) 70 032 + (94 731 x 3) 284 193 + (230 262 x 4) 921 048]. It follows that the sum due for each designation for which protection has been applied amounts to 21.13796701 Swiss francs per coefficient point, [27 232 212 : 1 288 308] that is, where the coefficient is:

one,	21.13796701 Swiss francs
two,	42.27593402 Swiss francs
three,	63.41390103 Swiss francs
four,	84.55186804 Swiss francs.

¹ As from September 1, 2006

² Until April 4, 2007

³ Until August 31, 2006

⁴ As from April 28, 2008

⁵ As from June 3, 2006

⁶ Until December 26, 2006

⁷ As from December 8, 2008

⁸ Until June 2, 2006

The distribution of the complementary fees is therefore as follows:

	Number of designations	Sum due per designation	Total Swiss francs
Albania	4 307	84.55186804	364 164.90
Algeria	4 807	84.55186804	406 440.83
Antigua and Barbuda	965	21.13796701	20 398.14
Armenia	3 738	84.55186804	316 054.88
Austria	13 719	42.27593402	579 983.54
Azerbaijan	4 596	84.55186804	388 600.39
Bahrain	23	84.55186804	1 944.69
Belarus	7 372	84.55186804	623 316.37
Benelux	13 705	63.41390103	869 087.51
Benelux	24	84.55186804	2 029.24
Bhutan	883	84.55186804	74 659.30
Bosnia and Herzegovina	6 464	84.55186804	546 543.28
Botswana	830	84.55186804	70 178.05
Bulgaria	5 727	84.55186804	484 228.55
China	11 459	84.55186804	968 879.86
Croatia	10 637	63.41390103	674 533.67
Cuba	2 289	84.55186804	193 539.23
Cyprus	1 761	84.55186804	148 895.84
Czech Republic	8 671	84.55186804	733 149.25
Democratic People's Republic of Korea	3 341	84.55186804	282 487.79
Egypt	6 275	84.55186804	530 562.97
France	13 650	63.41390103	865 599.75
Germany	14 205	63.41390103	900 794.46
Hungary	9 660	84.55186804	816 771.05
Iran (Islamic Republic of)	3 177	84.55186804	268 621.28
Italy	13 744	42.27593402	581 040.44
Kazakhstan	5 764	84.55186804	487 356.97
Kenya	1 800	84.55186804	152 193.36
Kyrgyzstan	3 655	84.55186804	309 037.08
Latvia	4 814	63.41390103	305 274.52
Lesotho	891	63.41390103	56 501.79
Liberia	1 345	84.55186804	113 722.26
Liechtenstein	8 049	21.13796701	170 139.50
Lithuania	4 387	63.41390103	278 196.78
Madagascar	241	84.55186804	20 377.00
Monaco	7 553	42.27593402	319 310.13
Mongolia	2 806	84.55186804	237 252.54
Montenegro	7 276	84.55186804	615 199.39
Morocco	7 984	84.55186804	675 062.11
Mozambique	1 261	84.55186804	106 619.91
Namibia	1 034	84.55186804	87 426.63
Oman	1 543	84.55186804	130 463.53
Poland	8 346	84.55186804	705 669.89
Portugal	9 906	84.55186804	837 570.80
Republic of Moldova	4 683	84.55186804	395 956.40
Romania	8 449	84.55186804	714 378.73
Russian Federation	19 459	84.55186804	1 645 294.80
San Marino	4 021	21.13796701	84 995.77
Sao Tome and Principe	-	84.55186804	-
Serbia	10 662	84.55186804	901 492.02
Serbia and Montenegro	6	84.55186804	507.31
Sierra Leone	1 395	84.55186804	117 949.86
Slovakia	7 506	84.55186804	634 646.32
Slovenia	7 030	63.41390103	445 799.72
Spain	12 782	84.55186804	1 080 741.98
Sudan	2 134	84.55186804	180 433.69
Swaziland	998	84.55186804	84 382.76
Switzerland	18 475	63.41390103	1 171 571.82
Syrian Arab Republic	2 515	84.55186804	212 647.95
Tajikistan	3 454	84.55186804	292 042.15
The former Yugoslav Republic of Macedonia	6 937	63.41390103	439 902.23
Ukraine	10 672	84.55186804	902 337.54
Uzbekistan	830	84.55186804	70 178.05
Viet Nam	5 285	84.55186804	446 856.62
Zambia	1 067	84.55186804	90 216.84
Total	373 044		27 232 212.00

Madrid Union - Complementary fees - 2008

I. Fees collected

In 2008, WIPO collected 6 107 400 Swiss francs as complementary fees corresponding to 61 074 designations (made on registration, subsequent to registration or on renewal), based on the scale in force as from September 1, 2008 [Article 8.2)(c) of the Madrid Agreement and [Article 8.2)(iii)] of the Protocol Relating to the Madrid Agreement].

II. Distribution

The amounts are distributed in proportion to the number of designations [Article 8(6) of the Madrid Agreement and of the Protocol Relating to the Madrid Agreement] and to a coefficient [Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Trademarks and the Protocol Relating to that Agreement].

The number of designations for which WIPO collected 100 Swiss francs as complementary fees was as follows, where the coefficient was:

one	2 401	Antigua and Barbuda, Liechtenstein, San Marino
two,	6 318	Austria, Italy, Monaco
three,	15 796	Benelux, Croatia, France, Germany, Latvia, Lesotho, Lithuania, Slovenia, Switzerland, The former Yugoslav Republic of Macedonia
four,	36 559	Albania, Algeria, Armenia, Azerbaijan, Bahrain, Belarus, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar ³ , Mongolia, Montenegro ⁵ , Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe ⁷ , Serbia ⁵ , Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Uzbekistan, Viet Nam, Zambia.

The collected amount of 6 107 400 Swiss francs must be divided by 208 661 [2 401 + (6 318 x 2) 12 636 + (15 796 x 3) 47 388 + (36 559 x 4) 146 236]. It follows that the sum due for each designation for which protection has been applied amounts to 29.26948495 Swiss francs per coefficient point [6 107 400 : 208 661], that is, where the coefficient is:

one,	29.26948495 Swiss francs
two,	58.53896990 Swiss francs
three,	87.80845485 Swiss francs
four,	117.07793980 Swiss francs.

⁴ As from April 28, 2008

⁵ As from June 3, 2006

⁷ As from December 8, 2008

The distribution of the complementary fees is therefore as follows:

	Number of designations	Sum due per designation	Total Swiss francs
Albania	603	117.07793980	70 598.00
Algeria	824	117.07793980	96 472.22
Antigua and Barbuda	140	29.26948495	4 097.73
Armenia	520	117.07793980	60 880.53
Austria	2 438	58.53896990	142 718.01
Azerbaijan	617	117.07793980	72 237.09
Belarus	1 055	117.07793980	123 517.23
Benelux	2 500	87.80845485	219 521.14
Bhutan	117	117.07793980	13 698.12
Bosnia and Herzegovina	963	117.07793980	112 746.06
Botswana	100	117.07793980	11 707.79
Bulgaria	897	117.07793980	105 018.91
China	1 955	117.07793980	228 887.37
Croatia	1 649	87.80845485	144 796.14
Cuba	307	117.07793980	35 942.93
Cyprus	219	117.07793980	25 640.07
Czech Republic	1 416	117.07793980	165 782.36
Democratic People's Republic of Korea	559	117.07793980	65 446.57
Egypt	1 041	117.07793980	121 878.14
France	2 374	87.80845485	208 457.27
Germany	2 563	87.80845485	225 053.07
Hungary	1 616	117.07793980	189 197.95
Iran (Islamic Republic of)	446	117.07793980	52 216.76
Italy	2 435	58.53896990	142 542.39
Kazakhstan	766	117.07793980	89 681.70
Kenya	287	117.07793980	33 601.37
Kyrgyzstan	492	117.07793980	57 602.35
Latvia	682	87.80845485	59 885.37
Lesotho	109	87.80845485	9 571.12
Liberia	174	117.07793980	20 371.56
Liechtenstein	1 508	29.26948495	44 138.38
Lithuania	638	87.80845485	56 021.79
Madagascar	108	117.07793980	12 644.42
Monaco	1 445	58.53896990	84 588.81
Mongolia	401	117.07793980	46 948.25
Montenegro	1 144	117.07793980	133 937.16
Morocco	1 440	117.07793980	168 592.23
Mozambique	190	117.07793980	22 244.81
Namibia	127	117.07793980	14 868.90
Oman	315	117.07793980	36 879.55
Poland	1 296	117.07793980	151 733.01
Portugal	1 828	117.07793980	214 018.47
Republic of Moldova	688	117.07793980	80 549.62
Romania	1 339	117.07793980	156 767.36
Russian Federation	3 416	117.07793980	399 938.24
San Marino	753	29.26948495	22 039.92
Sao Tome and Principe	-	117.07793980	-
Serbia	1 821	117.07793980	213 198.93
Sierra Leone	190	117.07793980	22 244.81
Slovakia	1 215	117.07793980	142 249.70
Slovenia	1 114	87.80845485	97 818.62
Spain	2 318	117.07793980	271 386.66
Sudan	301	117.07793980	35 240.46
Swaziland	121	117.07793980	14 166.43
Switzerland	3 153	87.80845485	276 860.06
Syrian Arab Republic	324	117.07793980	37 933.25
Tajikistan	460	117.07793980	53 855.85
The former Yugoslav Republic of Macedonia	1 014	87.80845485	89 037.77
Ukraine	1 592	117.07793980	186 388.08
Viet Nam	810	117.07793980	94 833.13
Zambia	141	117.07793980	16 507.99
Total	61 074		6 107 400.00

Madrid Union - Total of fees - 2008 - based on the scale in force as from April 1, 1996

I. Fees collected

The following sums were collected by WIPO in 2008:

- supplementary fees	2 199 490.00	Swiss francs
- complementary fees	27 232 212.00	Swiss francs
Total	29 431 702.00	Swiss francs

II. Distribution

The total of supplementary and complementary fees collected is divided as follows:

	Supplementary fees	Complementary fees	Total Swiss francs
Albania	27 449.78	364 164.90	391 614.68
Algeria	32 703.47	406 440.83	439 144.30
Antigua and Barbuda	1 528.05	20 398.14	21 926.19
Armenia	25 241.18	316 054.88	341 296.06
Austria	49 363.38	579 983.54	629 346.92
Azerbaijan	29 504.30	388 600.39	418 104.69
Bahrain	146.75	1 944.69	2 091.44
Belarus	49 190.95	623 316.37	672 507.32
Benelux	74 056.08	869 087.51	943 143.59
Benelux	176.10	2 029.24	2 205.34
Bhutan	5 671.93	74 659.30	80 331.23
Bosnia and Herzegovina	43 592.40	546 543.27	590 135.67
Botswana	4 996.87	70 178.05	75 174.92
Bulgaria	39 263.24	484 228.55	523 491.79
China	74 967.77	968 879.86	1 043 847.63
Croatia	54 013.56	674 533.67	728 547.23
Cuba	15 489.57	193 539.23	209 028.80
Cyprus	10 800.88	148 895.84	159 696.72
Czech Republic	60 410.07	733 149.25	793 559.32
Democratic People's Republic of Korea	22 805.11	282 487.79	305 292.90
Egypt	42 770.59	530 562.97	573 333.56
France	73 786.43	865 599.75	939 386.18
Germany	76 686.59	900 794.46	977 481.05
Hungary	67 967.75	816 771.05	884 738.80
Iran (Islamic Republic of)	19 275.75	268 621.28	287 897.03
Italy	49 532.15	581 040.44	630 572.59
Kazakhstan	37 788.39	487 356.97	525 145.36
Kenya	11 541.97	152 193.36	163 735.33
Kyrgyzstan	24 617.49	309 037.08	333 654.57
Latvia	24 478.07	305 274.52	329 752.59
Lesotho	4 308.98	56 501.79	60 810.77
Liberia	9 259.99	113 722.26	122 982.25
Liechtenstein	14 174.32	170 139.50	184 313.82
Lithuania	21 886.08	278 196.78	300 082.86
Madagascar	1 291.41	20 377.00	21 668.41
Monaco	26 807.75	319 310.13	346 117.88
Mongolia	18 960.24	237 252.54	256 212.78
Montenegro	47 451.95	615 199.39	662 651.34
Morocco	55 097.68	675 062.11	730 159.79
Mozambique	8 093.32	106 619.91	114 713.23
Namibia	6 471.72	87 426.63	93 898.35
Oman	8 071.31	130 463.53	138 534.84
Poland	57 548.42	705 669.89	763 218.31
Portugal	70 198.36	837 570.80	907 769.16
Republic of Moldova	31 081.87	395 956.40	427 038.27
Romania	58 194.13	714 378.73	772 572.86
Russian Federation	131 224.78	1 645 294.80	1 776 519.58
San Marino	7 132.10	84 995.77	92 127.87
Sao Tome and Principe	-	-	-
Serbia	72 524.37	901 492.02	974 016.39
Serbia and Montenegro	51.36	507.31	558.67
Sierra Leone	9 377.39	117 949.86	127 327.25
Slovakia	52 316.75	634 646.32	686 963.07
Slovenia	36 695.10	445 799.72	482 494.82
Spain	91 051.69	1 080 741.98	1 171 793.67
Sudan	14 697.12	180 433.69	195 130.81
Swaziland	6 420.36	84 382.76	90 803.12
Switzerland	98 649.72	1 171 571.82	1 270 221.54
Syrian Arab Republic	14 388.94	212 647.95	227 036.89
Tajikistan	23 267.38	292 042.15	315 309.53
The former Yugoslav Republic of Macedonia	34 961.60	439 902.23	474 863.83
Ukraine	70 844.07	902 337.54	973 181.61
Uzbekistan	5 334.40	70 178.05	75 512.45
Viet Nam	35 029.47	446 856.62	481 886.09
Zambia	6 809.25	90 216.84	97 026.09
Total	2 199 490.00	27 232 212.00	29 431 702.00

Madrid Union - Total of fees - 2008 - based on the scale in force as from September 1, 2008**I. Fees collected**

The following sums were collected by WIPO in 2008:

- supplementary fees	287 000.00	Swiss francs
- complementary fees	6 107 400.00	Swiss francs
Total	6 394 400.00	Swiss francs

II. Distribution

The total of supplementary and complementary fees collected is divided as follows:

	Supplementary fees	Complementary fees	Total Swiss francs
Albania	3 123.22	70 598.00	73 721.22
Algeria	4 514.58	96 472.22	100 986.80
Antigua and Barbuda	174.65	4 097.73	4 272.38
Armenia	2 788.59	60 880.53	63 669.12
Austria	7 044.85	142 718.01	149 762.86
Azerbaijan	3 111.48	72 237.09	75 348.57
Belarus	5 735.69	123 517.23	129 252.92
Benelux	10 893.11	219 521.14	230 414.25
Bhutan	592.94	13 698.12	14 291.06
Bosnia and Herzegovina	5 148.61	112 746.06	117 894.67
Botswana	463.79	11 707.79	12 171.58
Bulgaria	4 978.36	105 018.91	109 997.27
China	10 303.10	228 887.37	239 190.47
Croatia	6 701.42	144 796.14	151 497.56
Cuba	1 690.76	35 942.93	37 633.69
Cyprus	1 074.34	25 640.07	26 714.41
Czech Republic	7 960.68	165 782.36	173 743.04
Democratic People's Republic of Korea	3 117.35	65 446.57	68 563.92
Egypt	5 718.07	121 878.14	127 596.21
France	10 311.90	208 457.27	218 769.17
Germany	11 148.48	225 053.07	236 201.55
Hungary	9 170.05	189 197.95	198 368.00
Iran (Islamic Republic of)	2 043.01	52 216.76	54 259.77
Italy	7 044.85	142 542.39	149 587.24
Kazakhstan	4 009.70	89 681.70	93 691.40
Kenya	1 444.20	33 601.37	35 045.57
Kyrgyzstan	2 612.47	57 602.35	60 214.82
Latvia	2 760.70	59 885.37	62 646.07
Lesotho	440.30	9 571.12	10 011.42
Liberia	974.54	20 371.56	21 346.10
Liechtenstein	2 153.08	44 138.38	46 291.46
Lithuania	2 531.74	56 021.80	58 553.54
Madagascar	487.27	12 644.42	13 131.69
Monaco	4 094.82	84 588.81	88 683.63
Mongolia	2 101.71	46 948.25	49 049.96
Montenegro	6 017.48	133 937.16	139 954.64
Morocco	7 925.46	168 592.23	176 517.69
Mozambique	998.02	22 244.81	23 242.83
Namibia	634.04	14 868.90	15 502.94
Oman	1 373.75	36 879.55	38 253.30
Poland	7 209.23	151 733.01	158 942.24
Portugal	10 543.80	214 018.47	224 562.27
Republic of Moldova	3 616.36	80 549.62	84 165.98
Romania	7 467.55	156 767.36	164 234.91
Russian Federation	18 269.65	399 938.24	418 207.89
San Marino	1 080.21	22 039.92	23 120.13
Sao Tome and Principe	-	-	-
Serbia	9 986.08	213 198.93	223 185.01
Sierra Leone	1 033.25	22 244.81	23 278.06
Slovakia	6 810.03	142 249.70	149 059.73
Slovenia	4 680.42	97 818.62	102 499.04
Spain	13 326.51	271 386.67	284 713.18
Sudan	1 690.76	35 240.46	36 931.22
Swaziland	639.91	14 166.43	14 806.34
Switzerland	13 653.81	276 860.06	290 513.87
Syrian Arab Republic	1 473.55	37 933.25	39 406.80
Tajikistan	2 459.83	53 855.85	56 315.68
The former Yugoslav Republic of Macedonia	4 160.87	89 037.77	93 198.64
Ukraine	8 442.08	186 388.08	194 830.16
Viet Nam	4 367.81	94 833.13	99 200.94
Zambia	675.13	16 507.99	17 183.12
Total	287 000.00	6 107 400.00	6 394 400.00

Madrid Union - Total of fees - 2008**I. Fees collected**

The following sums were collected by WIPO in 2008:

- supplementary fees	2 486 490.00	Swiss francs
- complementary fees	33 339 612.00	Swiss francs
Total	35 826 102.00	Swiss francs

II. Distribution

The total of supplementary and complementary fees collected is divided as follows:

	Supplementary fees	Complementary fees	Total Swiss francs
Albania	30 573.00	434 762.90	465 335.90
Algeria	37 218.05	502 913.05	540 131.10
Antigua and Barbuda	1 702.70	24 495.87	26 198.57
Armenia	28 029.77	376 935.41	404 965.18
Austria	56 408.23	722 701.55	779 109.78
Azerbaijan	32 615.78	460 837.48	493 453.26
Bahrain	146.75	1 944.69	2 091.44
Belarus	54 926.64	746 833.60	801 760.24
Benelux	84 949.19	1 088 608.65	1 173 557.84
Benelux	176.10	2 029.24	2 205.34
Bhutan	6 264.87	88 357.42	94 622.29
Bosnia and Herzegovina	48 741.01	659 289.33	708 030.34
Botswana	5 460.66	81 885.84	87 346.50
Bulgaria	44 241.60	589 247.46	633 489.06
China	85 270.87	1 197 767.23	1 283 038.10
Croatia	60 714.98	819 329.81	880 044.79
Cuba	17 180.33	229 482.16	246 662.49
Cyprus	11 875.22	174 535.91	186 411.13
Czech Republic	68 370.75	898 931.61	967 302.36
Democratic People's Republic of Korea	25 922.46	347 934.36	373 856.82
Egypt	48 488.66	652 441.11	700 929.77
France	84 098.33	1 074 057.02	1 158 155.35
Germany	87 835.07	1 125 847.53	1 213 682.60
Hungary	77 137.80	1 005 969.00	1 083 106.80
Iran (Islamic Republic of)	21 318.76	320 838.04	342 156.80
Italy	56 577.00	723 582.83	780 159.83
Kazakhstan	41 798.09	577 038.67	618 836.76
Kenya	12 986.17	185 794.73	198 780.90
Kyrgyzstan	27 229.96	366 639.43	393 869.39
Latvia	27 238.77	365 159.89	392 398.66
Lesotho	4 749.28	66 072.91	70 822.19
Liberia	10 234.53	134 093.82	144 328.35
Liechtenstein	16 327.40	214 277.88	230 605.28
Lithuania	24 417.82	334 218.58	358 636.40
Madagascar	1 778.68	33 021.42	34 800.10
Monaco	30 902.57	403 898.94	434 801.51
Mongolia	21 061.95	284 200.79	305 262.74
Montenegro	53 469.43	749 136.55	802 605.98
Morocco	63 023.14	843 654.34	906 677.48
Mozambique	9 091.34	128 864.72	137 956.06
Namibia	7 105.76	102 295.53	109 401.29
Oman	9 445.06	167 343.08	176 788.14
Poland	64 757.65	857 402.90	922 160.55
Portugal	80 742.16	1 051 589.27	1 132 331.43
Republic of Moldova	34 698.23	476 506.02	511 204.25
Romania	65 661.68	871 146.09	936 807.77
Russian Federation	149 494.43	2 045 233.04	2 194 727.47
San Marino	8 212.31	107 035.69	115 248.00
Sao Tome and Principe	-	-	-
Serbia	82 510.45	1 114 690.95	1 197 201.40
Serbia and Montenegro	51.36	507.31	558.67
Sierra Leone	10 410.64	140 194.67	150 605.31
Slovakia	59 126.78	776 896.02	836 022.80
Slovenia	41 375.52	543 618.34	584 993.86
Spain	104 378.20	1 352 128.65	1 456 506.85
Sudan	16 387.88	215 674.15	232 062.03
Swaziland	7 060.27	98 549.19	105 609.46
Switzerland	112 303.53	1 448 431.88	1 560 735.41
Syrian Arab Republic	15 862.49	250 581.20	266 443.69
Tajikistan	25 727.21	345 898.00	371 625.21
The former Yugoslav Republic of Macedonia	39 122.47	528 940.00	568 062.47
Ukraine	79 286.15	1 088 725.62	1 168 011.77
Uzbekistan	5 334.40	70 178.05	75 512.45
Viet Nam	39 397.28	541 689.75	581 087.03
Zambia	7 484.38	106 724.83	114 209.21
Total	2 486 490.00	33 339 612.00	35 826 102.00

Protocol relating to the Madrid Agreement - Individual fees - 2008

I. Fees collected

In 2008, WIPO collected 137 745 968 Swiss francs in individual fees under Article 8(7) of the Protocol relating to the Madrid Agreement, of which 129 562 148 in the form of whole payments or for the first part of the individual fee, and 8 183 820 in the form of second payments for designations, as per Rule 34(3)(a).

A) The number of designations for which WIPO collected individual fees, in the form of whole payments or first part payments, was as follows:

	Number of designations	Individual fees collected; Swiss francs
Armenia	1 064	187 504
Australia	15 931	8 840 100
Bahrain	3 939	2 560 708
Belarus	1 649	897 700
Benelux	1 162	295 067
Bulgaria	823	374 438
China	11 397	4 055 101
Cuba	489	174 970
Denmark	6 736	3 251 774
Estonia	4 662	1 007 510
European Community	17 409	36 510 152
Finland	5 959	1 691 880
Georgia	6 390	1 945 487
Ghana*	61	9 577
Greece	5 447	916 064
Iceland	6 476	1 637 153
Ireland	3 922	1 400 150
Italy	1 696	219 570
Japan	13 460	5 180 673
Kyrgyzstan	989	409 460
Netherlands Antilles	1 383	338 060
Norway	14 876	6 368 143
Republic of Korea	9 742	6 546 135
Republic of Moldova	1 430	382 178
San Marino	387	91 697
Singapore	7 856	4 962 257
Sweden	8 615	2 311 734
Switzerland	5 446	2 186 600
Turkey	15 751	5 760 051
Turkmenistan	4 298	1 190 502
Ukraine	2 879	1 603 587
United Kingdom	13 998	5 393 323
United States of America	15 943	15 314 085
Uzbekistan	5 769	5 058 839
Viet Nam	2 421	489 919
Sub-total	220 455	129 562 148

B) The number of designations for which WIPO collected a second payment was as follows:

Cuba	232	36 656
Japan	16 881	8 147 164
Sub-total	17 113	8 183 820

TOTAL A + B	237 568	137 745 968
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II. Distribution

The individual fees were credited to the Contracting Parties' accounts with the International Bureau within the month following that of the recordal of the international registration, the subsequent designation or renewal for which the fee had been paid [Rule 38 of the Common Regulations].

* As from September 16, 2008

Madrid Union – Payment made in accordance with Rule 39 of the Common Regulations under the Madrid Agreement and Protocol

Rule 39 of the Common Regulations under the Madrid Agreement concerning the International Registration of Marks and the Protocol relating to that Agreement (adopted by the Madrid Union Assembly with effect as of April 1, 1996) allows the continuation of the effects of international registrations in certain States (hereinafter "successor States") that have become independent and whose territory formed part, prior to their independence, of the territory of a country party to the Madrid Agreement. The payment made to the International Bureau for each continuation of effects consists of a fee of 41 Swiss francs, transferred by the International Bureau to the national Office of the successor State, and a fee of 23 Swiss francs paid to the International Bureau.

A) The total number of continuation of effects recorded in 2008 was 6 459, for which the International Bureau received the sum of (6 459 x 23 =) 148 557 Swiss francs and the National Office of the following successor State the sum of (6 459 x 41 =) 264 819 Swiss francs, which was transferred to the Office as follows:

	Number of continuation of effects	
Montenegro	6 459	264 819

B) The total number of continuation of effects recorded in 2009 was 81, for which the International Bureau received the sum of (81 x 23 =) 1 863 francs and the National Office of the following successor State the sum of (81 x 41 =) 3 321 francs, which was transferred to the Office as follows:

	Number of continuation of effects	
Montenegro	81	3 321

MADRID DISTRIBUTION

Madrid Union - Supplementary fees - 2009

I. Fees collected

In 2009, WIPO collected 193 158 Swiss francs as supplementary fees for registrations and renewals, based on the scale in force since April 1, 1996 [Article 8(2)(b) of the Madrid Agreement and Article 8(2)(ii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

Pursuant to Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Marks and the Protocol Relating to that Agreement, the coefficient mentioned in Article 8(5) and (6) of the Agreement and of the Protocol, from which countries party to the Agreement and, as the case may be, the Protocol benefit in respect of the distribution of supplementary and complementary fees, is as follows:

- one, for Contracting Parties undertaking none of the examinations listed below;
- two, for Contracting Parties which examine only for absolute grounds of refusal;
- three, for Contracting Parties which also examine for prior rights following opposition by third parties;
- four, for Contracting Parties which also examine ex officio for prior rights;
- four, also, for Contracting Parties which carry out ex officio searches for prior rights with an indication of the most significant prior rights.

The number of designations included in the registrations or renewals for which WIPO collected a supplementary fee of 73 Swiss Swiss francs in respect of each class of goods and services over and above the third was as follows, where the coefficient was:

- one, 228 Antigua and Barbuda, Liechtenstein
- two, 969 Austria, Italy, Monaco
- three, 3 175 Benelux¹, Croatia, France, Germany, Latvia, Lesotho, Lithuania, San Marino², Slovenia, Switzerland, the former Yugoslav Republic of Macedonia
- four, 8 181 Albania, Algeria, Armenia, Azerbaijan, Belarus, Benelux³, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe⁵, Serbia, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Uzbekistan⁴, Viet Nam, Zambia.

The collected amount of 193 158 Swiss francs must be divided by 44 415 [228 + (969 x 2) 1 938 + (3 175 x 3) 9 525 + (8 181 x 4) 32 724]. It follows that the sum due for each mark for which protection has been applied for amounts to 4.34893617 Swiss francs per coefficient point [193 158 : 44 415] that is, where the coefficient is:

- one, 4.34893617 Swiss francs
- two, 8.69787234 Swiss francs
- three, 13.04680851 Swiss francs
- four, 17.39574468 Swiss francs.

¹ As from September 1, 2006

² As from January 1, 2009

³ Until August 31, 2006

⁴ Until December 26, 2006

⁵ As from December 8, 2008

The distribution of the supplementary fees is therefore as follows:

	Number of marks	Sum due per mark	Total in Swiss francs
Albania	174	17.39574468	3 026.86
Algeria	153	17.39574468	2 661.55
Antigua and Barbuda	39	4.34893617	169.61
Armenia	121	17.39574468	2 104.88
Austria	417	8.69787234	3 627.01
Azerbaijan	168	17.39574468	2 922.48
Belarus	285	17.39574468	4 957.79
Benelux	332	13.04680851	4 331.54
Benelux	3	17.39574468	52.19
Bhutan	28	17.39574468	487.08
Bosnia and Herzegovina	246	17.39574468	4 279.35
Botswana	33	17.39574468	574.06
Bulgaria	221	17.39574468	3 844.46
China	419	17.39574468	7 288.82
Croatia	368	13.04680851	4 801.23
Cuba	56	17.39574468	974.16
Cyprus	95	17.39574468	1 652.60
Czech Republic	334	17.39574468	5 810.18
Democratic People's Republic of Korea	95	17.39574468	1 652.60
Egypt	192	17.39574468	3 339.98
France	364	13.04680851	4 749.04
Germany	463	13.04680851	6 040.67
Hungary	362	17.39574468	6 297.26
Iran (Islamic Republic of)	142	17.39574468	2 470.20
Italy	371	8.69787234	3 226.91
Kazakhstan	223	17.39574468	3 879.25
Kenya	56	17.39574468	974.16
Kyrgyzstan	128	17.39574468	2 226.65
Latvia	189	13.04680851	2 465.85
Lesotho	32	13.04680851	417.50
Liberia	34	17.39574468	591.45
Liechtenstein	189	4.34893617	821.95
Lithuania	202	13.04680851	2 635.45
Madagascar	14	17.39574468	243.54
Monaco	181	8.69787234	1 574.31
Mongolia	79	17.39574468	1 374.26
Montenegro	291	17.39574468	5 062.16
Morocco	210	17.39574468	3 653.11
Mozambique	40	17.39574468	695.83
Namibia	34	17.39574468	591.45
Oman	69	17.39574468	1 200.31
Poland	334	17.39574468	5 810.18
Portugal	253	17.39574468	4 401.12
Republic of Moldova	183	17.39574468	3 183.42
Romania	327	17.39574468	5 688.41
Russian Federation	769	17.39574468	13 377.33
San Marino	81	13.04680851	1 056.79
Sao Tome and Principe	-	17.39574468	-
Serbia	398	17.39574468	6 923.51
Sierra Leone	36	17.39574468	626.25
Slovakia	274	17.39574468	4 766.43
Slovenia	263	13.04680851	3 431.31
Spain	355	17.39574468	6 175.49
Sudan	49	17.39574468	852.39
Swaziland	40	17.39574468	695.83
Switzerland	599	13.04680851	7 815.04
Syrian Arab Republic	94	17.39574468	1 635.20
Tajikistan	109	17.39574468	1 896.14
The former Yugoslav Republic of Macedonia	282	13.04680851	3 679.20
Ukraine	449	17.39574468	7 810.69
Uzbekistan	15	17.39574468	260.94
Viet Nam	153	17.39574468	2 661.55
Zambia	38	17.39574468	661.04
Total	12 553		193 158.00

MADRID DISTRIBUTION

Madrid Union - Supplementary fees - 2009

I. Fees collected

In 2009, WIPO collected 2 860,100 Swiss francs as supplementary fees for registrations and renewals, based on the scale in force since September 1, 2008 [Article 8(2)(b) of the Madrid Agreement and Article 8(2)(ii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

Pursuant to Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Marks and the Protocol Relating to that Agreement, the coefficient mentioned in Article 8(5) and (6) of the Agreement and of the Protocol, from which countries party to the Agreement and, as the case may be, the Protocol benefit in respect of the distribution of supplementary and complementary fees, is as follows:

- one, for Contracting Parties undertaking none of the examinations listed below;
- two, for Contracting Parties which examine only for absolute grounds of refusal;
- three, for Contracting Parties which also examine for prior rights following opposition by third parties;
- four, for Contracting Parties which also examine *ex officio* for prior rights;
- four, also, for Contracting Parties which carry out *ex officio* searches for prior rights with an indication of the most significant prior rights.

The number of designations included in the registrations or renewals for which WIPO collected a supplementary fee of 100 Swiss francs in respect of each class of goods and services over and above the third was as follows, where the coefficient was:

- one, 8 662 Antigua and Barbuda, Liechtenstein
- two, 35 456 Austria, Italy, Monaco
- three, 95 226 Benelux, Croatia, France, Germany, Latvia, Lesotho, Lithuania, San Marino², Slovenia, Switzerland, the former Yugoslav Republic of Macedonia
- four, 206 450 Albania, Algeria, Armenia, Azerbaijan, Belarus, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe⁵, Serbia, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Viet Nam, Zambia.

The collected amount of 2 860 100 Swiss francs must be divided by 1 191 052 [8 662 + (35 456 x 2) 70 912 + (95 226 x 3) 285 678 + (206 450 x 4) 825 800]. It follows that the sum due for each mark for which protection has been applied for amounts to 2.40132253 Swiss francs per coefficient point [2 860 100 : 1 191 052] that is, where the coefficient is:

- one, 2.40132253 Swiss francs
- two, 4.80264506 Swiss francs
- three, 7.20396759 Swiss francs
- four, 9.60529012 Swiss francs.

² As from January 1, 2009

⁵ As from December 8, 2008

The distribution of the supplementary fees is therefore as follows:

	Number of marks	Sum due per mark	Total in Swiss francs
Albania	3 605	9.60529012	34 627.07
Algeria	4 527	9.60529012	43 483.15
Antigua and Barbuda	622	2.40132253	1 493.62
Armenia	3 311	9.60529012	31 803.12
Austria	14 070	4.80264506	67 573.22
Azerbaijan	3 741	9.60529012	35 933.39
Belarus	6 288	9.60529012	60 398.06
Benelux	13 974	7.20396759	100 668.24
Bhutan	530	9.60529012	5 090.80
Bosnia and Herzegovina	6 191	9.60529012	59 466.35
Botswana	541	9.60529012	5 196.46
Bulgaria	5 196	9.60529012	49 909.09
China	9 764	9.60529012	93 786.05
Croatia	9 546	7.20396759	68 769.07
Cuba	1 974	9.60529012	18 960.84
Cyprus	1 131	9.60529012	10 863.58
Czech Republic	8 306	9.60529012	79 781.54
Democratic People's Republic of Korea	2 784	9.60529012	26 741.13
Egypt	5 887	9.60529012	56 546.34
France	13 758	7.20396759	99 112.19
Germany	14 169	7.20396759	102 073.02
Hungary	9 394	9.60529012	90 232.10
Iran (Islamic Republic of)	2 503	9.60529012	24 042.04
Italy	13 909	4.80264506	66 799.99
Kazakhstan	4 705	9.60529012	45 192.89
Kenya	1 847	9.60529012	17 740.97
Kyrgyzstan	3 189	9.60529012	30 631.27
Latvia	3 802	7.20396759	27 389.49
Lesotho	866	7.20396759	6 238.64
Liberia	1 012	9.60529012	9 720.55
Liechtenstein	8 040	2.40132253	19 306.63
Lithuania	3 590	7.20396759	25 862.24
Madagascar	582	9.60529012	5 590.28
Monaco	7 477	4.80264506	35 909.38
Mongolia	2 188	9.60529012	21 016.38
Montenegro	6 228	9.60529012	59 821.75
Morocco	7 834	9.60529012	75 247.84
Mozambique	1 265	9.60529012	12 150.69
Namibia	679	9.60529012	6 521.99
Oman	989	9.60529012	9 499.63
Poland	7 463	9.60529012	71 684.28
Portugal	9 917	9.60529012	95 255.66
Republic of Moldova	4 091	9.60529012	39 295.24
Romania	7 704	9.60529012	73 999.16
Russian Federation	17 991	9.60529012	172 808.77
San Marino	4 080	7.20396759	29 392.19
Sao Tome and Principe	223	9.60529012	2 141.98
Serbia	10 063	9.60529012	96 658.03
Sierra Leone	1 153	9.60529012	11 074.90
Slovakia	7 125	9.60529012	68 437.69
Slovenia	6 523	7.20396759	46 991.48
Spain	12 508	9.60529012	120 142.97
Sudan	1 781	9.60529012	17 107.02
Swaziland	996	9.60529012	9 566.87
Switzerland	18 991	7.20396759	136 810.55
Syrian Arab Republic	1 887	9.60529012	18 125.18
Tajikistan	2 878	9.60529012	27 644.03
The former Yugoslav Republic of Macedonia	5 927	7.20396759	42 697.92
Ukraine	9 099	9.60529012	87 398.54
Viet Nam	4 692	9.60529012	45 068.02
Zambia	688	9.60529012	6 608.44
Total	345 794		2 860 100.00

Madrid Union - Complementary fees - 2009

I. Fees collected

In 2009, WIPO collected 1 034 994 Swiss francs as complementary fees corresponding to 14 178 designations (made on registration, subsequent to registration or on renewal), based on the scale in force since April 1, 1996 [Article 8(2)(c) of the Madrid Agreement and Article 8(2)(iii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

The amounts are distributed in proportion to the number of designations [Article 8(6) of the Madrid Agreement and of the Protocol Relating to the Madrid Agreement] and to a coefficient [Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Trademarks and the Protocol Relating to that Agreement].

The number of designations for which WIPO collected 73 Swiss francs as complementary fees was as follows, where the coefficient was:

one,	255	Antigua and Barbuda, Liechtenstein
two,	1 051	Austria, Italy, Monaco
three,	3 534	Benelux ¹ , Croatia, France, Germany, Latvia, Lesotho, Lithuania, San Marino ² , Slovenia, Switzerland, the former Yugoslav Republic of Macedonia
four,	9 338	Albania, Algeria, Armenia, Azerbaijan, Belarus, Benelux ³ , Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe ⁵ , Serbia, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Uzbekistan ⁴ , Viet Nam, Zambia.

The collected amount of 1 034 994 Swiss francs must be divided by 50 311 [255 + (1 051 x 2) 2 102 + (3 534 x 3) 10 602 + (9 338 x 4) 37 352]. It follows that the sum due for each mark for which protection has been applied for amounts to 20.57192264 Swiss francs per coefficient point [1 034 994 : 50 311] that is, where the coefficient is:

one,	20.57192264 Swiss francs
two,	41.14384528 Swiss francs
three,	61.71576792 Swiss francs
four,	82.28769056 Swiss francs.

¹ As from September 1, 2006

² As from January 1, 2009

³ Until August 31, 2006

⁴ Until December 26, 2006

⁵ As from December 8, 2008

The distribution of the complementary fees is therefore as follows:

	Number of designations	Sum due per designation	Total in Swiss francs
Albania	208	82.28769056	17 115.84
Algeria	171	82.28769056	14 071.20
Antigua and Barbuda	44	20.57192264	905.16
Armenia	142	82.28769056	11 684.85
Austria	445	41.14384528	18 309.01
Azerbaijan	205	82.28769056	16 868.98
Belarus	339	82.28769056	27 895.53
Benelux	357	61.71576792	22 032.53
Benelux	3	82.28769056	246.86
Bhutan	31	82.28769056	2 550.92
Bosnia and Herzegovina	273	82.28769056	22 464.54
Botswana	38	82.28769056	3 126.93
Bulgaria	254	82.28769056	20 901.07
China	500	82.28769056	41 143.85
Croatia	407	61.71576792	25 118.32
Cuba	65	82.28769056	5 348.70
Cyprus	131	82.28769056	10 779.69
Czech Republic	374	82.28769056	30 775.60
Democratic People's Republic of Korea	106	82.28769056	8 722.50
Egypt	215	82.28769056	17 691.85
France	397	61.71576792	24 501.16
Germany	486	61.71576792	29 993.86
Hungary	398	82.28769056	32 750.50
Iran (Islamic Republic of)	170	82.28769056	13 988.91
Italy	403	41.14384528	16 580.97
Kazakhstan	252	82.28769056	20 736.50
Kenya	65	82.28769056	5 348.70
Kyrgyzstan	155	82.28769056	12 754.59
Latvia	240	61.71576792	14 811.78
Lesotho	35	61.71576792	2 160.05
Liberia	36	82.28769056	2 962.36
Liechtenstein	211	20.57192264	4 340.68
Lithuania	260	61.71576792	16 046.10
Madagascar	18	82.28769056	1 481.18
Monaco	203	41.14384528	8 352.20
Mongolia	87	82.28769056	7 159.03
Montenegro	324	82.28769056	26 661.21
Morocco	246	82.28769056	20 242.77
Mozambique	46	82.28769056	3 785.23
Namibia	42	82.28769056	3 456.08
Oman	93	82.28769056	7 652.76
Poland	380	82.28769056	31 269.32
Portugal	288	82.28769056	23 698.85
Republic of Moldova	211	82.28769056	17 362.70
Romania	362	82.28769056	29 788.14
Russian Federation	848	82.28769056	69 779.96
San Marino	90	61.71576792	5 554.42
Sao Tome and Principe	-	82.28769056	-
Serbia	432	82.28769056	35 548.28
Sierra Leone	38	82.28769056	3 126.93
Slovakia	310	82.28769056	25 509.18
Slovenia	303	61.71576792	18 699.88
Spain	396	82.28769056	32 585.93
Sudan	58	82.28769056	4 772.69
Swaziland	44	82.28769056	3 620.66
Switzerland	643	61.71576792	39 683.24
Syrian Arab Republic	114	82.28769056	9 380.80
Tajikistan	133	82.28769056	10 944.26
The Former Yugoslav Republic of Macedonia	316	61.71576792	19 502.18
Ukraine	498	82.28769056	40 979.27
Uzbekistan	17	82.28769056	1 398.89
Viet Nam	179	82.28769056	14 729.50
Zambia	43	82.28769056	3 538.37
Total	14 178		1 034 994.00

Madrid Union - Complementary fees - 2009

I. Fees collected

In 2009, WIPO collected 36 620 100 Swiss francs in complementary fees corresponding to 366 201 designations (made on registration, subsequent to registration or on renewal), based on the scale in force since September 1, 2008 [Article 8(2)(c) of the Madrid Agreement and Article 8(2)(iii) of the Protocol Relating to the Madrid Agreement].

II. Distribution

The amounts are distributed in proportion to the number of designations [Article 8(6) of the Madrid Agreement and of the Protocol Relating to the Madrid Agreement] and to a coefficient [Rule 37 of the Common Regulations under the Madrid Agreement Concerning the International Registration of Trademarks and the Protocol Relating to that Agreement].

The number of designations for which WIPO collected 100 Swiss francs as complementary fees was as follows, where the coefficient was:

one,	9 033	Antigua and Barbuda, Liechtenstein
two,	36 066	Austria, Italy, Monaco
three,	98 285	Benelux, Croatia, France, Germany, Latvia, Lesotho, Lithuania, San Marino ² , Slovenia, Switzerland, the former Yugoslav Republic of Macedonia
four,	222 817	Albania, Algeria, Armenia, Azerbaijan, Belarus, Bhutan, Bosnia and Herzegovina, Botswana, Bulgaria, China, Cuba, Cyprus, Czech Republic, Democratic People's Republic of Korea, Egypt, Hungary, Iran (Islamic Republic of), Kazakhstan, Kenya, Kyrgyzstan, Liberia, Madagascar, Mongolia, Montenegro, Morocco, Mozambique, Namibia, Oman, Poland, Portugal, Republic of Moldova, Romania, Russian Federation, Sao Tome and Principe ⁵ , Serbia, Sierra Leone, Slovakia, Spain, Sudan, Swaziland, Syrian Arab Republic, Tajikistan, Ukraine, Viet Nam, Zambia.

The collected amount of 36,620,100 Swiss francs must be divided by 1,267,288 [9,033 + (36,066 x 2) 72,132 + (98,285 x 3) 294,855 + (222,817 x 4) 891,068]. It follows that the sum due for each designation for which protection has been applied for amounts to 28.89643080 Swiss francs per coefficient point [36,620,100 : 1,267,288] that is, where the coefficient is:

one,	28.89643080	Swiss francs
two,	57.79286160	Swiss francs
three,	86.68929240	Swiss francs
four,	115.58572320	Swiss francs.

² As from January 1, 2009

⁵ As from December 8, 2008

The distribution of the complementary fees is therefore as follows:

	Number of designations	Sum due per designation	Total in Swiss francs
Albania	4 114	115.58572320	475 519.66
Algeria	4 893	115.58572320	565 560.94
Antigua and Barbuda	736	28.89643080	21 267.77
Armenia	3 620	115.58572320	418 420.32
Austria	14 261	57.79286160	824 184.00
Azerbaijan	4 226	115.58572320	488 465.27
Belarus	6 843	115.58572320	790 953.10
Benelux	14 136	86.68929240	1 225 439.84
Bhutan	629	115.58572320	72 703.42
Bosnia and Herzegovina	6 775	115.58572320	783 093.27
Botswana	687	115.58572320	79 407.39
Bulgaria	5 494	115.58572320	635 027.96
China	10 777	115.58572320	1 245 667.34
Croatia	10 191	86.68929240	883 450.58
Cuba	2 136	115.58572320	246 891.10
Cyprus	1 381	115.58572320	159 623.88
Czech Republic	8 612	115.58572320	995 424.25
Democratic People's Republic of Korea	2 947	115.58572320	340 631.13
Egypt	6 448	115.58572320	745 296.74
France	13 965	86.68929240	1 210 615.97
Germany	14 379	86.68929240	1 246 505.34
Hungary	9 625	115.58572320	1 112 512.59
Iran (Islamic Republic of)	3 019	115.58572320	348 953.30
Italy	14 100	57.79286160	814 879.35
Kazakhstan	5 239	115.58572320	605 553.60
Kenya	2 083	115.58572320	240 765.06
Kyrgyzstan	3 498	115.58572320	404 318.86
Latvia	4 045	86.68929240	350 658.19
Lesotho	963	86.68929240	83 481.79
Liberia	1 090	115.58572320	125 988.44
Liechtenstein	8 297	28.89643080	239 753.69
Lithuania	3 861	86.68929240	334 707.36
Madagascar	766	115.58572320	88 538.66
Monaco	7 705	57.79286160	445 294.00
Mongolia	2 440	115.58572320	282 029.16
Montenegro	6 761	115.58572320	781 475.07
Morocco	8 397	115.58572320	970 573.32
Mozambique	1 418	115.58572320	163 900.56
Namibia	845	115.58572320	97 669.94
Oman	1 361	115.58572320	157 312.17
Poland	7 866	115.58572320	909 197.30
Portugal	10 148	115.58572320	1 172 963.92
Republic of Moldova	4 484	115.58572320	518 286.38
Romania	8 051	115.58572320	930 580.66
Russian Federation	19 291	115.58572320	2 229 764.19
San Marino	4 193	86.68929240	363 488.20
Sao Tome and Principe	287	115.58572320	33 173.10
Serbia	10 685	115.58572320	1 235 033.45
Sierra Leone	1 258	115.58572320	145 406.84
Slovakia	7 393	115.58572320	854 525.25
Slovenia	6 785	86.68929240	588 186.85
Spain	12 762	115.58572320	1 475 105.00
Sudan	1 930	115.58572320	223 080.45
Swaziland	1 095	115.58572320	126 566.37
Switzerland	19 383	86.68929240	1 680 298.55
Syrian Arab Republic	2 429	115.58572320	280 757.72
Tajikistan	3 162	115.58572320	365 482.06
The former Yugoslav Republic of Macedonia	6 384	86.68929240	553 424.44
Ukraine	9 889	115.58572320	1 143 027.22
Viet Nam	5 158	115.58572320	596 191.16
Zambia	805	115.58572320	93 046.51
Total	366 201		36 620 100.00

Madrid Union - Total of fees 2009 - scale in force until August 31, 2008**I. Fees collected**

The following sums were collected by WIPO in 2009:

- supplementary fees	193 158	Swiss francs
- complementary fees	1 034 994	Swiss francs
Total	1 228 152	Swiss francs

II. Distribution

The total of supplementary and complementary fees collected is divided as follows:

	Complementary fees	Supplementary fees	Total in Swiss francs
Albania	17 115.84	3 026.86	20 142.70
Algeria	14 071.20	2 661.55	16 732.75
Antigua and Barbuda	905.16	169.61	1 074.77
Armenia	11 684.85	2 104.88	13 789.73
Austria	18 309.01	3 627.01	21 936.02
Azerbaijan	16 868.98	2 922.48	19 791.46
Belarus	27 895.53	4 957.79	32 853.32
Benelux	22 032.53	4 331.54	26 364.07
Benelux	246.86	52.19	299.05
Bhutan	2 550.92	487.08	3 038.00
Bosnia and Herzegovina	22 464.54	4 279.35	26 743.89
Botswana	3 126.93	574.06	3 700.99
Bulgaria	20 901.07	3 844.46	24 745.53
China	41 143.85	7 288.82	48 432.67
Croatia	25 118.32	4 801.23	29 919.55
Cuba	5 348.70	974.16	6 322.86
Cyprus	10 779.69	1 652.60	12 432.29
Czech Republic	30 775.60	5 810.18	36 585.78
Democratic People's Republic of Korea	8 722.50	1 652.60	10 375.10
Egypt	17 691.85	3 339.98	21 031.83
France	24 501.16	4 749.04	29 250.20
Germany	29 993.86	6 040.67	36 034.53
Hungary	32 750.50	6 297.26	39 047.76
Iran (Islamic Republic of)	13 988.91	2 470.20	16 459.11
Italy	16 580.97	3 226.91	19 807.88
Kazakhstan	20 736.50	3 879.25	24 615.75
Kenya	5 348.70	974.16	6 322.86
Kyrgyzstan	12 754.59	2 226.65	14 981.24
Latvia	14 811.78	2 465.85	17 277.63
Lesotho	2 160.05	417.50	2 577.55
Liberia	2 962.36	591.45	3 553.81
Liechtenstein	4 340.68	821.95	5 162.63
Lithuania	16 046.10	2 635.45	18 681.55
Madagascar	1 481.18	243.54	1 724.72
Monaco	8 352.20	1 574.31	9 926.51
Mongolia	7 159.03	1 374.26	8 533.29
Montenegro	26 661.21	5 062.16	31 723.37
Morocco	20 242.77	3 653.11	23 895.88
Mozambique	3 785.23	695.83	4 481.06
Namibia	3 456.08	591.45	4 047.53
Oman	7 652.76	1 200.31	8 853.07
Poland	31 269.32	5 810.18	37 079.50
Portugal	23 698.85	4 401.12	28 099.97
Republic of Moldova	17 362.70	3 183.42	20 546.12
Romania	29 788.14	5 688.41	35 476.55
Russian Federation	69 779.96	13 377.33	83 157.29
San Marino	5 554.42	1 056.79	6 611.21
Sao Tome and Principe	-	-	-
Serbia	35 548.28	6 923.51	42 471.79
Sierra Leone	3 126.93	626.25	3 753.18
Slovakia	25 509.18	4 766.43	30 275.61
Slovenia	18 699.88	3 431.31	22 131.19
Spain	32 585.93	6 175.49	38 761.42
Sudan	4 772.69	852.39	5 625.08
Swaziland	3 620.66	695.83	4 316.49
Switzerland	39 683.24	7 815.04	47 498.28
Syrian Arab Republic	9 380.80	1 635.20	11 016.00
Tajikistan	10 944.26	1 896.14	12 840.40
The Former Yugoslav Republic of Macedonia	19 502.18	3 679.20	23 181.38
Ukraine	40 979.27	7 810.69	48 789.96
Uzbekistan	1 398.89	260.94	1 659.83
Viet Nam	14 729.50	2 661.55	17 391.05
Zambia	3 538.37	661.04	4 199.41
Total	1 034 994.00	193 158.00	1 228 152.00

Madrid Union - Total of fees 2009 - scale in force since September 1, 2008**I. Fees collected**

The following sums were collected by WIPO in 2009:

- supplementary fees	2 860 100	Swiss francs
- complementary fees	36 620 100	Swiss francs
Total	39 480 200	Swiss francs

II. Distribution

The total of supplementary and complementary fees collected is divided as follows:

	Complementary fees	Supplementary fees	Total in Swiss francs
Albania	475 519.66	34 627.07	510 146.73
Algeria	565 560.94	43 483.15	609 044.09
Antigua and Barbuda	21 267.77	1 493.62	22 761.39
Armenia	418 420.32	31 803.12	450 223.44
Austria	824 184.00	67 573.22	891 757.22
Azerbaijan	488 465.27	35 933.39	524 398.66
Belarus	790 953.10	60 398.06	851 351.16
Benelux	1 225 439.84	100 668.24	1 326 108.08
Bhutan	72 703.42	5 090.80	77 794.22
Bosnia and Herzegovina	783 093.27	59 466.35	842 559.62
Botswana	79 407.39	5 196.46	84 603.85
Bulgaria	635 027.96	49 909.09	684 937.05
China	1 245 667.34	93 786.05	1 339 453.39
Croatia	883 450.58	68 769.07	952 219.65
Cuba	246 891.10	18 960.84	265 851.94
Cyprus	159 623.88	10 863.58	170 487.46
Czech Republic	995 424.25	79 781.54	1 075 205.79
Democratic People's Republic of Korea	340 631.13	26 741.13	367 372.26
Egypt	745 296.74	56 546.34	801 843.08
France	1 210 615.97	99 112.19	1 309 728.16
Germany	1 246 505.34	102 073.02	1 348 578.36
Hungary	1 112 512.59	90 232.10	1 202 744.69
Iran (Islamic Republic of)	348 953.30	24 042.04	372 995.34
Italy	814 879.35	66 799.99	881 679.34
Kazakhstan	605 553.60	45 192.89	650 746.49
Kenya	240 765.06	17 740.97	258 506.03
Kyrgyzstan	404 318.86	30 631.27	434 950.13
Latvia	350 658.19	27 389.49	378 047.68
Lesotho	83 481.79	6 238.64	89 720.43
Liberia	125 988.44	9 720.55	135 708.99
Liechtenstein	239 753.69	19 306.63	259 060.32
Lithuania	334 707.36	25 862.24	360 569.60
Madagascar	88 538.66	5 590.28	94 128.94
Monaco	445 294.00	35 909.38	481 203.38
Mongolia	282 029.16	21 016.38	303 045.54
Montenegro	781 475.07	59 821.75	841 296.82
Morocco	970 573.32	75 247.84	1 045 821.16
Mozambique	125 900.56	12 150.69	176 051.25
Namibia	97 669.94	6 521.99	104 191.93
Oman	157 312.17	9 499.63	166 811.80
Poland	909 197.30	71 684.28	980 881.58
Portugal	1 172 963.92	95 255.66	1 268 219.58
Republic of Moldova	518 286.38	39 295.24	557 581.62
Romania	930 580.66	73 999.16	1 004 579.82
Russian Federation	2 229 764.19	172 808.77	2 402 572.96
San Marino	363 488.20	29 392.19	392 880.39
Sao Tome and Principe	33 173.10	2 141.98	35 315.08
Serbia	1 235 033.45	96 658.03	1 331 691.48
Sierra Leone	145 406.84	11 074.90	156 481.74
Slovakia	854 525.25	68 437.69	922 962.94
Slovenia	588 186.85	46 991.48	635 178.33
Spain	1 475 105.00	120 142.97	1 595 247.97
Sudan	223 080.45	17 107.02	240 187.47
Swaziland	126 566.37	9 566.87	136 133.24
Switzerland	1 680 298.55	136 810.55	1 817 109.10
Syrian Arab Republic	280 757.72	18 125.18	298 882.90
Tajikistan	365 482.06	27 644.03	393 126.09
The Former Yugoslav Republic of Macedonia	553 424.44	42 697.92	596 122.36
Ukraine	1 143 027.22	87 398.54	1 230 425.76
Viet Nam	596 191.16	45 068.02	641 259.18
Zambia	93 046.51	6 608.44	99 654.95
Total	36 620 100.00	2 860 100.00	39 480 200.00

Madrid Union - Total of fees - 2009**I. Fees collected**

The following sums were collected by WIPO in 2009:

- supplementary fees	3 053 258	Swiss francs
- complementary fees	37 655 094	Swiss francs
Total	40 708 352	Swiss francs

II. Distribution

The total of supplementary and complementary fees is divided as follows:

	Complementary fees	Supplementary fees	Total in Swiss francs
Albania	492 635.50	37 653.93	530 289.43
Algeria	579 632.14	46 144.70	625 776.84
Antigua and Barbuda	22 172.93	1 663.23	23 836.16
Armenia	430 105.17	33 908.00	464 013.17
Austria	842 493.01	71 200.23	913 693.24
Azerbaijan	505 334.25	38 855.87	544 190.12
Belarus	818 848.63	65 355.85	884 204.48
Benelux	1 247 719.23	105 051.97	1 352 771.20
Bhutan	75 254.34	5 577.88	80 832.22
Bosnia and Herzegovina	805 557.81	63 745.70	869 303.51
Botswana	82 534.32	5 770.52	88 304.84
Bulgaria	655 929.03	53 753.55	709 682.58
China	1 286 811.19	101 074.87	1 387 886.06
Croatia	908 568.90	73 570.30	982 139.20
Cuba	252 239.80	19 935.00	272 174.80
Cyprus	170 403.57	12 516.18	182 919.75
Czech Republic	1 026 199.85	85 591.72	1 111 791.57
Democratic People's Republic of Korea	349 353.63	28 393.73	377 747.36
Egypt	762 988.59	59 886.32	822 874.91
France	1 235 117.13	103 861.23	1 338 978.36
Germany	1 276 499.20	108 113.69	1 384 612.89
Hungary	1 145 263.09	96 529.36	1 241 792.45
Iran (Islamic Republic of)	362 942.21	26 512.24	389 454.45
Italy	831 460.32	70 026.90	901 487.22
Kazakhstan	626 290.10	49 072.14	675 362.24
Kenya	246 113.76	18 715.13	264 828.89
Kyrgyzstan	417 073.45	32 857.92	449 931.37
Latvia	365 469.97	29 855.34	395 325.31
Lesotho	85 641.84	6 656.14	92 297.98
Liberia	128 950.80	10 312.00	139 262.80
Liechtenstein	244 094.37	20 128.58	264 222.95
Lithuania	350 753.46	28 497.69	379 251.15
Madagascar	90 019.84	5 833.82	95 853.66
Monaco	453 646.20	37 483.69	491 129.89
Mongolia	289 188.19	22 390.64	311 578.83
Montenegro	808 136.28	64 883.91	873 020.19
Morocco	990 816.09	78 900.95	1 069 717.04
Mozambique	167 685.79	12 846.52	180 532.31
Namibia	101 126.02	7 113.44	108 239.46
Oman	164 964.93	10 699.94	175 664.87
Poland	940 466.62	77 494.46	1 017 961.08
Portugal	1 196 662.77	99 656.78	1 296 319.55
Republic of Moldova	535 649.08	42 478.66	578 127.74
Romania	960 368.80	79 687.57	1 040 056.37
Russian Federation	2 299 544.15	186 186.10	2 485 730.25
San Marino	369 042.62	30 448.98	399 491.60
Sao Tome and Principe	33 173.10	2 141.98	35 315.08
Serbia	1 270 581.73	103 581.54	1 374 163.27
Sierra Leone	148 533.77	11 701.15	160 234.92
Slovakia	880 034.43	73 204.12	953 238.55
Slovenia	606 886.73	50 422.79	657 309.52
Spain	1 507 690.93	126 318.46	1 634 009.39
Sudan	227 853.14	17 959.41	245 812.55
Swaziland	130 187.03	10 262.70	140 449.73
Switzerland	1 719 981.79	144 625.59	1 864 607.38
Syrian Arab Republic	290 138.52	19 760.38	309 898.90
Tajikistan	376 426.32	29 540.17	405 966.49
The Former Yugoslav Republic of Macedonia	572 926.62	46 377.12	619 303.74
Ukraine	1 184 006.49	95 209.23	1 279 215.72
Uzbekistan	1 398.89	260.94	1 659.83
Viet Nam	610 920.66	47 729.57	658 650.23
Zambia	96 584.88	7 269.48	103 854.36
Total	37 655 094.00	3 053 258.00	40 708 352.00

Protocol relating to the Madrid Agreement - Individual fees - 2009

I. Fees collected

In 2009, WIPO collected 110 343 319 Swiss francs in individual fees under Article 8(7) of the Protocol relating to the Madrid Agreement, of which 100 902 529 in the form of whole payments or for the first part of the individual fee, and 9 440 790 in the form of second payments for designations, as per Rule 34(3)(a).

A) The number of designations for which WIPO collected individual fees, in the form of whole payments or first part payments, was as follows:

	Number of designations	Individual fees collected; Swiss francs
Armenia	728	123 853
Australia	12 974	6 163 509
Bahrain	3 231	1 671 313
Belarus	1 148	627 750
Benelux	957	267 194
Bulgaria	516	250 138
China	9 928	3 449 202
Cuba	344	112 471
Denmark	5 781	2 785 277
Estonia	4 222	976 613
European Community	15 040	28 932 738
Finland	4 880	1 598 291
Georgia	5 973	1 949 198
Ghana	680	107 750
Greece	4 239	715 156
Iceland	5 541	917 316
Ireland	2 927	1 051 268
Italy	1 336	166 409
Japan	10 035	3 067 564
Kyrgyzstan	619	234 160
Netherlands Antilles	1 001	229 477
Norway	12 719	5 463 735
Oman*	679	626 976
Republic of Korea	7 985	4 728 802
Republic of Moldova	1 006	277 765
San Marino	258	53 285
Singapore	6 309	3 757 670
Sweden	7 131	1 770 679
Switzerland	4 956	1 620 600
Turkey	14 260	4 948 145
Turkmenistan	3 628	915 823
Ukraine	2 215	1 103 157
United Kingdom	12 162	3 833 154
United States of America	13 672	11 246 431
Uzbekistan	5 975	4 804 641
Viet Nam	2 043	355 019
Sub-total	187 098	100 902 529

B) The number of designations for which WIPO collected a second payment was as follows:

Cuba	295	46 610
Japan	21 153	9 394 180
Sub-total	21 448	9 440 790
TOTAL A + B	208 546	110 343 319

II. Distribution

The individual fees were credited to the Contracting Parties' accounts with the International Bureau within the month following that of the recordal of the international registration, the subsequent designation or renewal for which the fee had been paid [Rule 38 of the Common Regulations].

* As from June 25, 2009

Hague Union - State and designation fees – 2008

In 2008 WIPO collected 1 902 788 francs in standard designation fees under Rules 12.1(a)(ii) and 12.1(b) or in individual designation fees, for international registrations governed exclusively by or partially by the 1960 Act or the 1999 Act, pursuant to Rule 12.1(a)(iii) or, for their renewal, in standard designation fees, pursuant to Rule 24.1(a)(ii) or in individual designation fees, under Rule 24.1(a)(iii) of the Common Regulations under the Hague Agreement, according to the scale in force since January 1, 2008.

The number of designations for which WIPO collected fees was as follows:

	Number of designations	Fees collected; Swiss francs
African Intellectual Property Organization (OAPI) ^b	7	744
Albania	426	12 742
Armenia	394	11 816
Belize	538	12 789
Benelux	4 379	76 132
Benin	240	4 638
Bosnia and Herzegovina ¹	-	-
Botswana	67	2 110
Bulgaria	948	29 529
Côte d'Ivoire	240	4 790
Croatia	848	55 533
Danemark ²	-	-
Democratic People's Republic of Korea	1 128	39 483
Egypt	654	20 180
Estonia	62	3 006
European Community ⁴	907	414 884
France	4 323	75 759
Gabon	252	4 437
Georgia	700	29 744
Germany	4 187	73 918
Ghana ⁵	5	410
Greece	1 885	34 019
Hungary	1 552	46 820
Iceland	96	10 234
Italy	4 316	75 462
Kyrgyzstan	733	102 341
Latvia	58	3 608
Liechtenstein	1 971	40 350
Lithuania ⁶	7	960
Mali	36	1 064
Monaco	2 004	41 894
Mongolia	905	19 534
Montenegro	1 755	36 462
Morocco	1 316	50 959
Namibia	70	2 202
Niger	41	1 198
Republic of Moldova	1 240	38 133
Romania	1 382	35 368
Sao Tome and Principe ⁷	-	-
Senegal	279	5 436
Serbia	1 691	69 888
Singapore	736	22 412
Slovenia	1 482	26 163
Spain	264	36 754
Suriname	262	5 157
Switzerland	5 887	192 427
Syrian Arab Republic ⁸	55	1 654
The former Yugoslav Republic of Macedonia	1 573	33 965
Turkey	1 101	33 418
Ukraine	1 495	62 262
Total	54 497	1 902 788

¹ As from December 24, 2008

² As from January 1, 2008

³ As from December 9, 2008

⁴ As from September 16, 2008

⁵ As from September 26, 2008

⁶ As from September 16, 2008

⁷ As from May 7, 2008

⁸ As from December 8, 2008

Hague Union – State and designation fees – 2009

I. Fees collected

In 2009 WIPO collected 1 985 208 francs in standard designation fees under Rules 12.1(a)(ii) and 12.1(b) or in individual designation fees, for international registrations governed exclusively by or partially by the 1960 Act or the 1999 Act, pursuant to Rule 12.1(a)(iii) or, for their renewal, in standard designation fees, pursuant to Rule 24.1(a)(ii) or in individual designation fees, under Rule 24.1(a)(iii) of the Common Regulations under the Hague Agreement, according to the scale in force since January 1, 2009.

The number of designations for which WIPO collected fees was as follows:

	Number of designations	Fees collected; Swiss francs
African Intellectual Property Organization (OAPI)	51	5 456
Albania	283	8 762
Armenia	258	7 962
Belize	467	10 416
Benelux	3 588	60 114
Benin	165	3 037
Bosnia and Herzegovina	109	3 408
Botswana	42	1 430
Bulgaria	758	22 637
Cote d'Ivoire	184	3 386
Croatia	1 015	59 970
Democratic People's Republic of Korea	699	27 357
Denmark	16	980
Egypt	563	16 251
Estonia	181	5 406
European Community	1 216	616 146
France	3 517	59 456
Gabon	49	905
Georgia	601	31 686
Germany	3 476	59 205
Ghana	21	1 810
Greece	1 350	22 762
Hungary	1 210	36 072
Iceland	104	20 175
Italy	3 500	58 897
Kyrgyzstan	499	79 719
Latvia	35	3 340
Liechtenstein	1 565	32 297
Lithuania	34	5 140
Mali	15	446
Monaco	1 578	33 325
Mongolia	595	13 017
Montenegro	1 287	25 952
Morocco	1 088	53 211
Namibia	52	1 659
Niger	19	497
Oman ⁹	177	5 468
Poland ¹⁰	5	260
Republic of Moldova	808	44 317
Romania	983	30 481
Sao Tome and Principe	15	434
Senegal	179	3 288
Serbia	1 195	58 142
Singapore	760	23 618
Slovenia	984	16 714
Spain	482	30 380
Suriname	187	3 705
Switzerland	5 502	227 267
Syrian Arab Republic	84	20 763
The former Yugoslav Republic of Macedonia	1 073	23 338
Turkey	1 276	38 660
Ukraine	1 177	66 084
Total	45 077	1 985 208

⁹ As from March 4, 2009

¹⁰ As from July 2, 2009

Madrid and Hague Unions - Distribution 2008

(amounts expressed in Swiss francs)

- International marks registration service (Madrid): supplementary, complementary fees and individual fees, continuation of effects.

- International industrial designs registration service (Hague): State fees and designation fees

	Madrid		Hague	Total
	Supplementary and complementary fees	Individual fees and continuation of effects *		
African Intellectual Property Organization (OAPI)			744.00	744.00
Albania	465 335.90		12 742.00	478 077.90
Algeria	540 131.10			540 131.10
Antigua and Barbuda	26 198.57			26 198.57
Armenia	404 965.18	187 504.00	11 816.00	604 285.18
Australia		8 840 100.00		8 840 100.00
Austria	779 109.78			779 109.78
Azerbaijan	493 453.26			493 453.26
Bahrain	2 091.44	2 560 708.00		2 562 799.44
Belarus	801 760.24	897 700.00		1 699 460.24
Belize			12 789.00	12 789.00
Benelux	1 175 763.18	295 067.00	76 132.00	1 546 962.18
Benin			4 638.00	4 638.00
Bhutan	94 622.29			94 622.29
Bosnia and Herzegovina	708 030.34			708 030.34
Botswana	87 346.50		2 110.00	89 456.50
Bulgaria	633 489.06	374 438.00	29 529.00	1 037 456.06
China	1 283 038.10	4 055 101.00		5 338 139.10
Cote d'Ivoire			4 790.00	4 790.00
Croatia	880 044.79		55 533.00	935 577.79
Cuba	246 662.49	211 626.00		458 288.49
Cyprus	186 411.13			186 411.13
Czech Republic	967 302.36			967 302.36
Democratic People's Republic of Korea	373 856.82		39 483.00	413 339.82
Denmark		3 251 774.00		3 251 774.00
Egypt	700 929.77		20 180.00	721 109.77
Estonia		1 007 510.00	3 006.00	1 010 516.00
European Community		36 510 152.00	414 884.00	36 925 036.00
Finland		1 691 880.00		1 691 880.00
France	1 158 155.35		75 759.00	1 233 914.35
Gabon			4 437.00	4 437.00
Georgia		1 945 487.00	29 744.00	1 975 231.00
Germany	1 213 682.60		73 918.00	1 287 600.60
Ghana		9 577.00	410.00	9 987.00
Greece		916 064.00	34 019.00	950 083.00
Hungary	1 083 106.80		46 820.00	1 129 926.80
Iceland		1 637 153.00	10 234.00	1 647 387.00
Iran (Islamic Republic of)	342 156.80			342 156.80
Ireland		1 400 150.00		1 400 150.00
Italy	780 159.83	219 570.00	75 462.00	1 075 191.83
Japan		13 327 837.00		13 327 837.00
Kazakhstan	618 836.76			618 836.76
Kenya	198 780.90			198 780.90
Kyrgyzstan	393 869.39	409 460.00	102 341.00	905 670.39
Latvia	392 398.66		3 608.00	396 006.66
Lesotho	70 822.19			70 822.19
Liberia	144 328.35			144 328.35
Liechtenstein	230 605.28		40 350.00	270 955.28
Lithuania	358 636.40		960.00	359 596.40
Madagascar	34 800.10			34 800.10
Mali			1 064.00	1 064.00
Monaco	434 801.51		41 894.00	476 695.51
Mongolia	305 262.74		19 534.00	324 796.74
Montenegro*	802 605.98	264 819.00	36 462.00	1 103 886.98
Morocco	906 677.48		50 959.00	957 636.48
Mozambique	137 956.06			137 956.06
Namibia	109 401.29		2 202.00	111 603.29
Netherlands Antilles		338 060.00		338 060.00
Niger			1 198.00	1 198.00
Norway		6 368 143.00		6 368 143.00
Oman	176 788.14			176 788.14
Poland	922 160.55			922 160.55
Portugal	1 132 331.43			1 132 331.43
Republic of Korea		6 546 135.00		6 546 135.00
Republic of Moldova	511 204.25	382 178.00	38 133.00	931 515.25
Romania	936 807.77		35 368.00	972 175.77
Russian Federation	2 194 727.47			2 194 727.47
San Marino	115 248.00	91 697.00		206 945.00
Sao Tome and Principe			-	-
Senegal			5 436.00	5 436.00
Serbia	1 197 201.40		69 888.00	1 267 089.40
Serbia and Montenegro	558.67			558.67
Sierra Leone	150 605.31			150 605.31
Singapore		4 962 257.00	22 412.00	4 984 669.00
Slovakia	836 022.80			836 022.80
Slovenia	584 993.86		26 163.00	611 156.86
Spain	1 456 506.85		36 754.00	1 493 260.85
Sudan	232 062.03			232 062.03
Suriname			5 157.00	5 157.00
Swaziland	105 609.46			105 609.46
Sweden		2 311 734.00		2 311 734.00
Switzerland	1 560 735.41	2 186 600.00	192 427.00	3 939 762.41
Syrian Arab Republic	266 443.69		1 654.00	268 097.69
Tajikistan	371 625.21			371 625.21
The former Yugoslav Republic of Macedonia	568 062.47		33 965.00	602 027.47
Turkey		5 760 051.00	33 418.00	5 793 469.00
Turkmenistan		1 190 502.00		1 190 502.00
Ukraine	1 168 011.77	1 603 587.00	62 262.00	2 833 860.77
United Kingdom		5 393 323.00		5 393 323.00
United States of America		15 314 085.00		15 314 085.00
Uzbekistan	75 512.45	5 058 839.00		5 134 351.45
Viet Nam	581 087.03	489 919.00		1 071 006.03
Zambia	114 209.21			114 209.21
Total	35 826 102.00	138 010 787.00	1 902 788.00	175 739 677.00

Madrid and Hague Unions - Distribution 2009

(amounts expressed in Swiss francs)

- International marks registration service (Madrid): supplementary and complementary fees, individual fees, continuation of effects.

- International industrial designs registration service (Hague): State fees and designation fees

	Madrid		Hague	Total
	Supplementary and complementary fees	Individual fees and continuation of effects *		
African Intellectual Property Organization (OAPI)			5 456.00	5 456.00
Albania	530 289.43		8 762.00	539 051.43
Algeria	625 776.84			625 776.84
Antigua and Barbuda	23 836.16			23 836.16
Armenia	464 013.17	123 853.00	7 962.00	595 828.17
Australia		6 163 509.00		6 163 509.00
Austria	913 693.24			913 693.24
Azerbaijan	544 190.12			544 190.12
Bahrain		1 671 313.00		1 671 313.00
Belarus	884 204.48	627 750.00		1 511 954.48
Belize			10 416.00	10 416.00
Benelux	1 352 771.20	267 194.00	60 114.00	1 680 079.20
Benin			3 037.00	3 037.00
Bhutan	80 832.22			80 832.22
Bosnia and Herzegovina	869 303.51		3 408.00	872 711.51
Botswana	88 304.84		1 430.00	89 734.84
Bulgaria	709 682.58	250 138.00	22 637.00	982 457.58
China	1 387 886.06	3 449 202.00		4 837 088.06
Cote d'Ivoire			3 386.00	3 386.00
Croatia	982 139.20		59 970.00	1 042 109.20
Cuba	272 174.80	159 081.00		431 255.80
Cyprus	182 919.75			182 919.75
Czech Republic	1 111 791.57			1 111 791.57
Democratic People's Republic of Korea	377 747.36		27 357.00	405 104.36
Denmark		2 785 277.00	980.00	2 786 257.00
Egypt	822 874.91		839 125.91	1 662 000.82
Estonia		976 613.00	16 251.00	992 864.00
European Community		28 932 738.00	5 406.00	29 548 884.00
Finland		1 598 291.00	616 146.00	1 598 291.00
France	1 338 978.36		59 456.00	1 398 434.36
Gabon			905.00	905.00
Georgia		1 949 198.00	31 686.00	1 980 884.00
Germany	1 384 612.89		59 205.00	1 443 817.89
Ghana		107 750.00	1 810.00	109 560.00
Greece		715 156.00	22 762.00	737 918.00
Hungary	1 241 792.45		36 072.00	1 277 864.45
Iceland		917 316.00	20 175.00	937 491.00
Iran (Islamic Republic of)	389 454.45			389 454.45
Ireland		1 051 268.00		1 051 268.00
Italy	901 487.22	166 409.00	58 897.00	1 126 793.22
Japan		12 461 744.00		12 461 744.00
Kazakhstan	675 362.24			675 362.24
Kenya	264 828.89			264 828.89
Kyrgyzstan	449 931.37	234 160.00	79 719.00	763 810.37
Latvia	395 325.31		3 340.00	398 665.31
Lesotho	92 297.98			92 297.98
Liberia	139 262.80			139 262.80
Liechtenstein	264 222.95		32 297.00	296 519.95
Lithuania	379 251.15		5 140.00	384 391.15
Madagascar	95 853.66			95 853.66
Mali			446.00	446.00
Moldova	578 127.74	277 765.00	44 317.00	900 209.74
Monaco	491 129.89		33 325.00	524 454.89
Mongolia	311 578.83		13 017.00	324 595.83
Montenegro *	873 020.19	3 321.00	25 952.00	902 293.19
Morocco	1 069 717.04		53 211.00	1 122 928.04
Mozambique	180 532.31			180 532.31
Namibia	108 239.46		1 659.00	109 898.46
Netherlands Antilles		229 477.00		229 477.00
Niger			497.00	497.00
Norway		5 463 735.00		5 463 735.00
Oman	175 664.87	626 976.00	5 468.00	808 108.87
Poland	1 017 961.08		260.00	1 018 221.08
Portugal	1 296 319.55			1 296 319.55
Republic of Korea		4 728 802.00		4 728 802.00
Romania	1 040 056.37		30 481.00	1 070 537.37
Russian Federation	2 485 730.25			2 485 730.25
San Marino	399 491.60	53 285.00		452 776.60
Sao Tome and Principe	35 315.08		434.00	35 749.08
Senegal			3 288.00	3 288.00
Serbia	1 374 163.27		58 142.00	1 432 305.27
Sierra Leone	160 234.92			160 234.92
Singapore		3 757 670.00	23 618.00	3 781 288.00
Slovakia	953 238.55			953 238.55
Slovenia	657 309.52		16 714.00	674 023.52
Spain	1 634 009.39		30 380.00	1 664 389.39
Sudan	245 812.55			245 812.55
Suriname			3 705.00	3 705.00
Swaziland	140 449.73			140 449.73
Sweden		1 770 679.00		1 770 679.00
Switzerland	1 864 607.38	1 620 600.00	227 267.00	3 712 474.38
Syrian Arab Republic	309 898.90		20 763.00	330 661.90
Tajikistan	405 966.49			405 966.49
The former Yugoslav Republic of Macedonia	619 303.74		23 338.00	642 641.74
Turkey		4 948 145.00	38 660.00	4 986 805.00
Turkmenistan		915 823.00		915 823.00
Ukraine	1 279 215.72	1 103 157.00	66 084.00	2 448 456.72
United Kingdom		3 833 154.00		3 833 154.00
United States of America		11 246 431.00		11 246 431.00
Uzbekistan	1 659.83	4 804 641.00		4 806 300.83
Viet Nam	658 650.23	355 019.00		1 013 669.23
Zambia	103 854.36			103 854.36
Total	40 708 352.00	110 346 640.00	1 985 208.00	153 040 200.00

Madrid and Hague Unions - Recapitulation 2008-2009

(amounts expressed in Swiss francs)

	2008	2009	Total
African Intellectual Property Organization (OAPI)	744.00	5 456.00	6 200.00
Albania	478 077.90	539 051.43	1 017 129.33
Algeria	540 131.10	625 776.84	1 165 907.94
Antigua and Barbuda	26 198.57	23 836.16	50 034.73
Armenia	604 285.18	595 828.17	1 200 113.35
Australia	8 840 100.00	6 163 509.00	15 003 609.00
Austria	779 109.78	913 693.24	1 692 803.02
Azerbaijan	493 453.26	544 190.12	1 037 643.38
Bahrain	2 562 799.44	1 671 313.00	4 234 112.44
Belarus	1 699 460.24	1 511 954.48	3 211 414.72
Belize	12 789.00	10 416.00	23 205.00
Benelux	1 546 962.18	1 680 079.20	3 227 041.38
Benin	4 638.00	3 037.00	7 675.00
Bhutan	94 622.29	80 832.22	175 454.51
Bosnia and Herzegovina	708 030.34	872 711.51	1 580 741.85
Botswana	89 456.50	89 734.84	179 191.34
Bulgaria	1 037 456.06	982 457.58	2 019 913.64
China	5 338 139.10	4 837 088.06	10 175 227.16
Cote d'Ivoire	4 790.00	3 386.00	8 176.00
Croatia	935 577.79	1 042 109.20	1 977 686.99
Cuba	458 288.49	431 255.80	889 544.29
Cyprus	186 411.13	182 919.75	369 330.88
Czech Republic	967 302.36	1 111 791.57	2 079 093.93
Democratic People's Republic of Korea	413 339.82	405 104.36	818 444.18
Denmark	3 251 774.00	2 786 257.00	6 038 031.00
Egypt	721 109.77	839 125.91	1 560 235.68
Estonia	1 010 516.00	982 019.00	1 992 535.00
European Community	36 925 036.00	29 548 884.00	66 473 920.00
Finland	1 691 880.00	1 598 291.00	3 290 171.00
France	1 233 914.35	1 398 434.36	2 632 348.71
Gabon	4 437.00	905.00	5 342.00
Georgia	1 975 231.00	1 980 884.00	3 956 115.00
Germany	1 287 600.60	1 443 817.89	2 731 418.49
Ghana	9 987.00	109 560.00	119 547.00
Greece	950 083.00	737 918.00	1 688 001.00
Hungary	1 129 926.80	1 277 864.45	2 407 791.25
Iceland	1 647 387.00	937 491.00	2 584 878.00
Iran (Islamic Republic of)	342 156.80	389 454.45	731 611.25
Ireland	1 400 150.00	1 051 268.00	2 451 418.00
Italy	1 075 191.83	1 126 793.22	2 201 985.05
Japan	13 327 837.00	12 461 744.00	25 789 581.00
Kazakhstan	618 836.76	675 362.24	1 294 199.00
Kenya	198 780.90	264 828.89	463 609.79
Kyrgyzstan	905 670.39	763 810.37	1 669 480.76
Latvia	396 006.66	398 665.31	794 671.97
Lesotho	70 822.19	92 297.98	163 120.17
Liberia	144 328.35	139 262.80	283 591.15
Liechtenstein	270 955.28	296 519.95	567 475.23
Lithuania	359 596.40	384 391.15	743 987.55
Madagascar	34 800.10	95 853.66	130 653.76
Mali	1 064.00	446.00	1 510.00
Moldova	931 515.25	900 209.74	1 831 724.99
Monaco	476 695.51	524 454.89	1 001 150.40
Mongolia	324 796.74	324 595.83	649 392.57
Montenegro	1 103 886.98	902 293.19	2 006 180.17
Morocco	957 636.48	1 122 928.04	2 080 564.52
Mozambique	137 956.06	180 532.31	318 488.37
Namibia	111 603.29	109 898.46	221 501.75
Netherlands Antilles	338 060.00	229 477.00	567 537.00
Niger	1 198.00	497.00	1 695.00
Norway	6 368 143.00	5 463 735.00	11 831 878.00
Oman	176 788.14	808 108.87	984 897.01
Poland	922 160.55	1 018 221.08	1 940 381.63
Portugal	1 132 331.43	1 296 319.55	2 428 650.98
Republic of Korea	6 546 135.00	4 728 802.00	11 274 937.00
Romania	972 175.77	1 070 537.37	2 042 713.14
Russian Federation	2 194 727.47	2 485 730.25	4 680 457.72
San Marino	206 945.00	452 776.60	659 721.60
Sao Tome and Principe	-	35 749.08	35 749.08
Senegal	5 436.00	3 288.00	8 724.00
Serbia	1 267 089.40	1 432 305.27	2 699 394.67
Serbia and Montenegro	558.67	-	558.67
Sierra Leone	150 605.31	160 234.92	310 840.23
Singapore	4 984 669.00	3 781 288.00	8 765 957.00
Slovakia	836 022.80	953 238.55	1 789 261.35
Slovenia	611 156.86	674 023.52	1 285 180.38
Spain	1 493 260.85	1 664 389.39	3 157 650.24
Sudan	232 062.03	245 812.55	477 874.58
Suriname	5 157.00	3 705.00	8 862.00
Swaziland	105 609.46	140 449.73	246 059.19
Sweden	2 311 734.00	1 770 679.00	4 082 413.00
Switzerland	3 939 762.41	3 712 474.38	7 652 236.79
Syrian Arab Republic	268 097.69	330 661.90	598 759.59
Tajikistan	371 625.21	405 966.49	777 591.70
The former Yugoslav Republic of Macedonia	602 027.47	642 641.74	1 244 669.21
Turkey	5 793 469.00	4 986 805.00	10 780 274.00
Turkmenistan	1 190 502.00	915 823.00	2 106 325.00
Ukraine	2 833 860.77	2 448 456.72	5 282 317.49
United Kingdom	5 393 323.00	3 833 154.00	9 226 477.00
United States of America	15 314 085.00	11 246 431.00	26 560 516.00
Uzbekistan	5 134 351.45	4 806 300.83	9 940 652.28
Viet Nam	1 071 006.03	1 013 669.23	2 084 675.26
Zambia	114 209.21	103 854.36	218 063.57
Total	175 739 677.00	153 040 200.00	328 779 877.00

TRUST FUNDS

Trust funds as at December 31, 2009

(expressed in Swiss francs)

Assets	Swiss francs
<i>Liquid assets</i>	
Current accounts (UBS SA)	458 911.79
Deposit accounts (UBS SA)	15 346 836.52
	15 805 748.31
<i>Advances</i>	
Miscellaneous debtors	25.07
Request for withholding tax reimbursement	49 684.72
<i>Transitional assets</i>	
Transitional asset account	6 633.17
	56 342.96
<i>Other current assets</i>	
Liaison account WIPO - Trust funds	(1 633 377.44)
Total current assets	14 228 713.83

Liabilities	
<i>Creditors</i>	
Sundry creditors (suppliers)	456 178.71
Transitory liabilities (expenditure)	18 815.54
	474 994.25
Provision for separation from service	124 407.08
Trust funds (as detailed)	13 629 312.50
Total liabilities	14 228 713.83

Income and expenditure for the 2008-2009 biennium

(as at December 31, 2009)

	Swiss francs
<i>Income</i>	
Funds received	17 610 734.88
Reimbursement to donors	(184 307.99)
Interest	390 589.83
Exchange rate adjustment	(413 423.69)
	17 403 593.03
<i>Expenditure</i>	
Staff expenditure	3 955 140.12
Staff missions	1 032 538.32
Third- party travel	4 892 142.66
Fellowships	1 309 240.64
Conferences	427 113.22
Experts fees	452 819.41
Publications	20 504.45
Other contractual services	846 968.32
Premises and maintenance	180 075.11
Communications and other expenditure	56 376.21
Furniture and equipment	220 026.40
Supplies	61 591.86
Program support costs	1 633 763.22
	15 088 299.94
Surplus income	2 315 293.09

Trust funds as at December 31, 2009
(expressed in Swiss francs)

Trust Fund/Accredited indigenous and local communities		
Balance, beginning of period		298 292.09
<i>Income</i>		
Funds received	100 000.00	
Interest	9 780.70	109 780.70
<i>Expenditure</i>		
Third-party travel	238 201.74	
Communications and other expenditure	160.20	
Total direct expenditure	238 361.94	
Program support costs	-	(238 361.94)
Funds available, end of period		169 710.85

Note: Trust fund in the form of voluntary contributions (from the French, Norwegian, South African, Swedish and Swiss Governments and the Christensen Fund) aimed at facilitating the participation of the representatives of accredited indigenous and local communities in the work of the Intergovernmental Committee on Intellectual Property and Genetic Resources, Traditional Knowledge and Folklore.

Trust Fund/Austria/Junior Professional Officer		
Balance, beginning of period		13 700.66
<i>Income</i>		
Funds received	-	
Interest	176.35	176.35
<i>Expenditure</i>		
Communications and other expenditure	160.30	
Total direct expenditure	160.30	
Program support costs	30.31	(190.61)
Reimbursement to the Government of Austria		(13 686.40)
Funds available, end of period		-

Note: Trust fund in the form of a voluntary contribution from the Government of Austria to provide WIPO with a junior professional officer.

Trust Fund/Bangladesh		
Balance, beginning of period		-
<i>Income</i>		
Funds received	644 234.13	
Interest	13 122.74	
Exchange rate adjustment	(43 711.43)	613 645.44
<i>Expenditure</i>		
Staff expenditure	166 500.15	
Staff missions	59 141.69	
Third-party travel	22 264.96	
Conferences	5 500.00	
Experts fees	15 404.10	
Other contractual services	1 244.38	
Communications and other expenditure	123.46	
Supplies	3 798.47	
Total direct expenditure	273 977.21	
Program support costs	19 178.35	(293 155.56)
Funds available, end of period		320 489.88

Note: Trust fund in the form of an agreement between the European Community (EC) and WIPO intended for the modernization of the intellectual property system in Bangladesh. The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/Brazil		
Balance, beginning of period		1 309 808.90
<i>Income</i>		
Funds received	1 746 667.78	
Interest	58 717.98	
Exchange rate adjustment	(81 784.32)	1 723 601.44
<i>Expenditure</i>		
Staff expenditure	121 751.43	
Staff missions	6 953.30	
Third-party travel	1 192 020.03	
Fellowships	16 489.99	
Conferences	7 505.52	
Experts fees	61 987.68	
Other contractual services	2 040.00	
Communications and other expenditure	213.57	
Total direct expenditure	1 408 961.52	
Program support costs	15 484.69	(1 424 446.21)
Funds available, end of period		1 608 964.13

Note: Trust fund in the form of a technical cooperation agreement between the Government of Brazil and WIPO for the implementation of training and capacity-building of the technical staff of the National Institute of Industrial Property (INPI) and the dissemination of the intellectual property culture in Brazil. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/Costa Rica		
Balance, beginning of period		39 629.50
<i>Income</i>		
Funds received	-	
Interest	642.35	
Exchange rate adjustment	(3 876.56)	(3 234.21)
<i>Expenditure</i>		
Communications and other expenditure	163.14	
Total direct expenditure	163.14	
Program support costs	-	(163.14)
Funds available, end of period		36 232.15

Note: Trust fund in the form of a technical cooperation agreement between the Government of Costa Rica and WIPO for the modernization of the patents and marks systems of the National Intellectual Property Office. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/El Salvador		
Balance, beginning of period		68 283.42
<i>Income</i>		
Funds received	-	
Interest	2 340.05	
Exchange rate adjustment	(5 854.77)	(3 514.72)
<i>Expenditure</i>		
Conferences	5 625.19	
Experts fees	1 114.09	
Communications and other expenditure	163.14	
Total direct expenditure	6 902.42	
Program support costs	-	(6 902.42)
Funds available, end of period		57 866.28

Note: Trust fund in the form of a cooperation agreement between the Government of El Salvador and WIPO for the modernization and strengthening of the national industrial property system. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/Finland/Copyright I		
Balance, beginning of period		49 872.11
<i>Income</i>		
Funds received	-	
Interest	1 629.14	
Exchange rate adjustment	(4 729.23)	(3 100.09)
<i>Expenditure</i>		
Experts fees	11 005.63	
Other contractual services	11 432.50	
Communications and other expenditure	163.39	
Total direct expenditure	22 601.52	
Program support costs	2 942.69	(25 544.21)
Funds available, end of period		21 227.81

Note: Trust fund in the form of a cooperation agreement between the Finnish Copyright Society and WIPO in the field of activities of its Creative Industries Division of the Office of Strategic Use of Intellectual Property for Development.

The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/Finland/Copyright II		
Balance, beginning of period		37 687.68
<i>Income</i>		
Funds received	-	
Interest	1 293.48	
Exchange rate adjustment	(3 395.90)	(2 102.42)
<i>Expenditure</i>		
Staff missions	1 899.75	
Experts fees	9 502.27	
Other contractual services	9 352.69	
Communications and other expenditure	164.02	
Total direct expenditure	20 918.73	
Program support costs	-	(20 918.73)
Funds available, end of period		14 666.53

Note: Trust fund in the form of a cooperation agreement between the Finnish Ministry of Education and Culture and WIPO in the field of activities of its Creative Industries Division of the Office of Strategic Use of Intellectual Property for Development.

The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/Finland/Copyright III		
Balance, beginning of period		66 076.70
<i>Income</i>		
Funds received	67 339.06	
Interest	2 848.63	
Exchange rate adjustment	(6 822.31)	63 365.38
<i>Expenditure</i>		
Communications and other expenditure	162.47	
Total direct expenditure	162.47	
Program support costs	27.45	(189.92)
Funds available, end of period		129 252.16

Note: Trust fund in the form of a cooperation agreement between the Finnish Ministry of Education and Culture and WIPO in the field of activities of its copyright and related rights sector.

The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/France/Copyright		
Balance, beginning of period		2 373.52
<i>Income</i>		
Funds received	-	
Interest	174.90	
Exchange rate adjustment	43.89	218.79
<i>Expenditure</i>		
Third-party travel	1 618.90	
Communications and other expenditure	163.50	
Total direct expenditure	1 782.40	
Program support costs	225.95	(2 008.35)
Funds available, end of period		583.96

Note: Trust fund in the form of a voluntary contribution from the Government of France intended for the WIPO program of cooperation for development in the field of copyright training.

Trust Fund/France/Industrial Property		
Balance, beginning of period		648 917.22
<i>Income</i>		
Funds received	400 819.20	
Interest	16 874.70	
Exchange rate adjustment	13 695.13	431 389.03
<i>Expenditure</i>		
Staff missions	9 894.15	
Third-party travel	375 108.18	
Conferences	35 010.54	
Experts fees	11 375.76	
Communications and other expenditure	168.10	
Total direct expenditure	431 556.73	
Program support costs	52 692.80	(484 249.53)
Funds available, end of period		596 056.72

Note: Trust fund in the form of a voluntary contribution from the Government of France intended for the WIPO program of cooperation for development in the field of industrial property (Paris Union).

Trust Fund/Geneva International Academic Network (GIAN)		
Balance, beginning of period		20 968.90
<i>Income</i>		
Funds received	-	
Interest	408.95	408.95
<i>Expenditure</i>		
Third-party travel	3 129.37	
Other contractual services	3 212.70	
Communications and other expenditure	100.00	
Total direct expenditure	6 442.07	
Program support costs	-	(6 442.07)
Reimbursement to donor		(14 935.78)
Funds available, end of period		-

Note: Trust fund in the form of an agreement between the GIAN and WIPO relating to funding for the project "research networks and intellectual property: a model to support researchers in developing countries in the development, protection and use of research results for healthcare".

Trust Fund/Germany/Junior Professional Officers		
Balance, beginning of period		291 004.89
<i>Income</i>		
Funds received	1 083 403.78	
Interest	6 698.15	1 090 101.93
<i>Expenditure</i>		
Staff expenditure	652 987.31	
Staff missions	5 814.35	
Communications and other expenditure	620.51	
Total direct expenditure	659 422.17	
Program support costs	79 130.60	(738 552.77)
Funds available, end of period		642 554.05

Note: Trust fund in the form of a voluntary contribution from the Government of Germany to provide WIPO with junior professional officers.

Trust Fund/International Organization of the Francophonie (OIF)/Junior Professional Officer		
Balance, beginning of period		34 593.80
<i>Income</i>		
Funds received	-	
Interest	430.05	430.05
<i>Expenditure</i>		
Communications and other expenditure	140.00	
Total direct expenditure	140.00	
Program support costs	18.97	(158.97)
Reimbursement to the donor		(34 864.88)
Funds available, end of period		-

Note: Trust fund in the form of a voluntary contribution from the OIF to provide WIPO with a junior professional officer.

Trust Fund/International Trade Center (UNCTAD/WTO) I		
Balance, beginning of period		67 269.66
<i>Income</i>		
Funds received	-	
Interest	1 823.28	
Exchange rate adjustment	(11 657.04)	(9 833.76)
<i>Expenditure</i>		
Communications and other expenditure	82.28	
Total direct expenditure	82.28	
Program support costs	4.25	(86.53)
Reimbursement to the donor		(57 349.37)
Funds available, end of period		-

Note: Trust fund in the form of an inter-institutional agreement between the International Trade Center (UNCTAD/WTO) and WIPO intended for the implementation of a technical assistance project in Pakistan. The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/International Trade Center (UNCTAD/WTO) II		
Balance, beginning of period		65 049.50
<i>Income</i>		
Funds received	-	
Interest	1 173.28	
Exchange rate adjustment	2 544.19	3 717.47
<i>Expenditure</i>		
Experts fees	1 085.00	
Communications and other expenditure	80.45	
Supplies	3 773.06	
Total direct expenditure	4 938.51	
Program support costs	356.90	(5 295.41)
Reimbursement to donor		(63 471.56)
Funds available, end of period		-

Note: Trust fund in the form of an inter-institutional agreement between the International Trade Center (UNCTAD/WTO) and WIPO intended for the implementation of a technical assistance project in Sri Lanka. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/Italy/Intellectual Property		
Balance, beginning of period		992 037.45
<i>Income</i>		
Funds received	252 499.13	
Interest	26 453.20	
Exchange rate adjustment	1 685.19	280 637.52
<i>Expenditure</i>		
Staff missions	7 582.09	
Third-party travel	147 465.02	
Fellowships	531 393.94	
Conferences	123 163.11	
Experts fees	13 290.86	
Communications and other expenditure	160.20	
Total direct expenditure	823 055.22	
Program support costs	107 001.85	(930 057.07)
Funds available, end of period		342 617.90

Note: Trust fund in the form of a cooperation agreement between the Government of Italy and WIPO in the field of intellectual property promotion and the fight against counterfeiting and multimedia piracy.

Trust Fund/Italy/Junior Professional Officer		
Balance, beginning of period		-
<i>Income</i>		
Funds received	155 527.00	
Interest	237.30	155 764.30
<i>Expenditure</i>		
Staff expenditure	117 773.79	
Communications and other expenditure	120.20	
Total direct expenditure	117 893.99	
Program support costs	14 147.25	(132 041.24)
Funds available, end of period		23 723.06

Note: Trust fund in the form of a voluntary contribution from the Government of Italy to provide WIPO with a junior professional officer.

Trust Fund/Japan/Africa - LDCs		
Balance, beginning of period		-
<i>Income</i>		
Funds received	2 200 000.00	
Interest	2 283.40	
Exchange rate adjustment	(1 089.23)	2 201 194.17
<i>Expenditure</i>		
Staff expenditure	39 907.50	
Staff missions	26 021.80	
Third-party travel	231 682.63	
Fellowships	93 389.75	
Conferences	32 774.09	
Experts fees	4 192.82	
Communications and other expenditure	13 336.65	
Furniture and equipment	71 043.84	
Supplies	13 635.10	
Total direct expenditure	525 984.18	
Program support costs	68 336.15	(594 320.33)
Funds available, end of period		1 606 873.84

Note: Trust fund in the form of a voluntary contribution from the Government of Japan intended for the WIPO program of cooperation for development in the field of industrial property for Africa and the Least Developed Countries (LDCs).

Trust Fund/Japan/Copyright		
Balance, beginning of period		781 778.58
<i>Income</i>		
Funds received	1 171 614.00	
Interest	20 070.10	
Exchange rate adjustment	379.22	1 192 063.32
<i>Expenditure</i>		
Staff expenditure	355 257.27	
Staff missions	187 778.35	
Third-party travel	408 158.40	
Fellowships	106 261.50	
Conferences	60 918.48	
Experts fees	30 652.62	
Other contractual services	35 790.00	
Communications and other expenditure	160.00	
Total direct expenditure	1 184 976.62	
Program support costs	150 780.13	(1 335 756.75)
Funds available, end of period		638 085.15

Note: Trust fund in the form of a voluntary contribution from the Government of Japan intended for the WIPO program of cooperation for development in the field of copyright and related rights.

Trust Fund/Japan/Industrial Property		
Balance, beginning of period		2 410 487.16
<i>Income</i>		
Funds received	3 660 600.00	
Interest	77 932.10	
Exchange rate adjustment	(198.44)	3 738 333.66
<i>Expenditure</i>		
Staff expenditure	841 770.87	
Staff missions	347 515.36	
Third-party travel	1 020 108.01	
Fellowships	561 705.46	
Conferences	76 087.87	
Experts fees	64 546.06	
Other contractual services	175 409.94	
Premises and maintenance	180 075.11	
Communications and other expenditure	24 541.54	
Furniture and equipment	54 783.53	
Supplies	15 542.32	
Total direct expenditure	3 362 086.07	
Program support costs	432 968.93	(3 795 055.00)
Funds available, end of period		2 353 765.82

Note: Trust fund in the form of a voluntary contribution from the Government of Japan intended for the WIPO program of cooperation for development in the field of industrial property.

Trust Fund/Libyan Arab Jamahiriya		
Balance, beginning of period		127 264.21
<i>Income</i>		
Funds received	-	
Interest	3 409.45	3 409.45
<i>Expenditure</i>		
Communications and other expenditure	160.00	
Total direct expenditure	160.00	
Program support costs	-	(160.00)
Funds available, end of period		130 513.66

Note: Trust fund in the form of a cooperation agreement between the Government of the Libyan Arab Jamahiriya and WIPO for the modernization and strengthening of the national industrial property system.

Trust Fund/Portugal		
Balance, beginning of period		-
<i>Income</i>		
Funds received	305 550.78	
Interest	1 102.73	
Exchange rate adjustment	(7 157.88)	299 495.63
<i>Expenditure</i>		
Third-party travel	63 637.62	
Communications and other expenditure	101.73	
Total direct expenditure	63 739.35	
Program support costs	8 287.06	(72 026.41)
Funds available, end of period		227 469.22

Note: Trust fund in the form of an agreement between the National Institute of Industrial Property of Portugal and WIPO intended for the development of joint cooperation activities for the benefit of Portuguese speaking countries.

The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/Republic of Korea/Copyright		
Balance, beginning of period		596 175.66
<i>Income</i>		
Funds received	447 817.18	
Interest	15 452.60	
Exchange rate adjustment	(233.73)	463 036.05
<i>Expenditure</i>		
Staff expenditure	208 026.83	
Staff missions	79 873.98	
Third-party travel	168 264.53	
Conferences	21 770.05	
Experts fees	15 993.72	
Publications	14 575.05	
Other contractual services	73 729.49	
Communications and other expenditure	160.40	
Furniture and equipment	8 397.86	
Supplies	333.00	
Total direct expenditure	591 124.91	
Program support costs	-	(591 124.91)
Funds available, end of period		468 086.80

Note: Trust fund in the form of an agreement between the Ministry of Culture, Sports and Tourism of the Republic of Korea and WIPO intended for the WIPO program of cooperation for development in the field of copyright in developing countries.

Trust Fund/Republic of Korea/Intellectual Property		
Balance, beginning of period		1 148 762.23
<i>Income</i>		
Funds received	1 294 045.72	
Interest	34 206.05	
Exchange rate adjustment	(324.47)	1 327 927.30
<i>Expenditure</i>		
Staff expenditure	72 746.87	
Staff missions	166 550.07	
Third-party travel	313 929.90	
Conferences	21 762.11	
Experts fees	110 799.98	
Publications	5 929.40	
Other contractual services	58 829.30	
Communications and other expenditure	6 187.94	
Furniture and equipment	85 801.17	
Supplies	23 794.91	
Total direct expenditure	866 331.65	
Program support costs	324 839.90	(1 191 171.55)
Funds available, end of period		1 285 517.98

Note: Trust fund in the form of an agreement between the Korean Intellectual Property Office (KIPO) and WIPO, intended for the WIPO program of cooperation for development in the field of intellectual property in developing countries and the least developed countries.

Trust Fund/Republic of Korea/Professional Officers		
Balance, beginning of period		526 561.67
<i>Income</i>		
Funds received	849 174.00	
Interest	12 715.25	861 889.25
<i>Expenditure</i>		
Staff expenditure	737 002.66	
Staff missions	7 248.70	
Communications and other expenditure	264.47	
Total direct expenditure	744 515.83	
Program support costs	89 341.95	(833 857.78)
Funds available, end of period		554 593.14

Note: Trust fund in the form of a voluntary contribution from the Government of the Republic of Korea to provide WIPO with professional officers.

Trust Fund/Republic of Korea/Copyright/Professional Officer		
Balance, beginning of period		-
<i>Income</i>		
Funds received	536 060.00	
Interest	2 793.45	538 853.45
<i>Expenditure</i>		
Staff expenditure	277 854.25	
Communications and other expenditure	120.40	
Total direct expenditure	277 974.65	
Program support costs	33 356.92	(311 331.57)
Funds available, end of period		227 521.88

Note: Trust fund in the form of a voluntary contribution from the Government of the Republic of Korea to provide WIPO with a professional officer to administer the Trust Fund/Republic of Korea/Copyright.

Trust Fund/Spain		
Balance, beginning of period		457 851.36
<i>Income</i>		
Funds received	943 533.12	
Interest	31 723.11	
Exchange rate adjustment	(75 974.40)	899 281.83
<i>Expenditure</i>		
Staff expenditure	449 828.69	
Staff missions	16 990.65	
Third-party travel	295 196.97	
Conferences	13 154.66	
Experts fees	10 324.25	
Other contractual services	1 699.13	
Communications and other expenditure	164.62	
Total direct expenditure	787 358.97	
Program support costs	102 393.65	(889 752.62)
Funds available, end of period		467 380.57

Note: Trust fund in the form of a voluntary contribution from the Government of Spain intended for the WIPO program of cooperation for development in the field of industrial property in Latin American countries. The accounts and financial reports for this trust fund are kept in euros.

Trust Fund/United States of America/Copyright		
Balance, beginning of period		1 059 958.24
<i>Income</i>		
Funds received *	580 500.00	
Interest	37 383.74	
Exchange rate adjustment	(140 817.01)	477 066.73
<i>Expenditure</i>		
Staff expenditure	(86 267.50)	
Staff missions	109 274.08	
Third-party travel	133 592.04	
Conferences	23 343.40	
Experts fees	87 021.07	
Other contractual services	455 337.01	
Communications and other expenditure	433.14	
Total direct expenditure	722 733.24	
Program support costs	94 993.06	(817 726.30)
Funds available, end of period		719 298.67

* This heading excludes the amount received from the United States Patent and Trademark Office (USPTO) of 510 000 Swiss francs (500 000 US dollars), included in the figures below for the Trust Fund/United States of America/Enforcement of Intellectual Property Rights. The amount was transferred from that Trust Fund in 2010.

Note: Trust fund in the form of a cooperation agreement between the United States Patent and Trademark Office (USPTO) and WIPO in the field of copyright in developing countries. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/United States of America/Enforcement of Intellectual Property Rights		
Balance, beginning of period		112 000.00
<i>Income</i>		
Funds received *	626 100.00	
Interest	2 883.71	
Exchange rate adjustment	(5 764.00)	623 219.71
<i>Expenditure</i>		
Third-party travel	145 321.58	
Conferences	498.20	
Communications and other expenditure	163.14	
Total direct expenditure	145 982.92	
Program support costs	18 984.96	(164 967.88)
Funds available, end of period		570 251.83

* This heading includes the amount received from the United States Patent and Trademark Office (USPTO) of 510 000 Swiss francs (500 000 US dollars), which was intended for the Trust Fund/United States of America/Copyright (shown above). The amount was transferred to that Trust Fund in 2010.

Note: Trust fund in the form of a cooperation agreement between the United States Patent and Trademark Office (USPTO) and WIPO in the field of enforcement of intellectual property rights. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/United States of America/Small and Medium-sized Enterprises		
Balance, beginning of period		-
<i>Income</i>		
Funds received	545 250.00	
Interest	962.37	
Exchange rate adjustment	(30 433.87)	515 778.50
<i>Expenditure</i>		
Third-party travel	116 627.53	
Experts fees	4 523.50	
Other contractual services	18 891.18	
Communications and other expenditure	81.92	
Total direct expenditure	140 124.13	
Program support costs	18 238.45	(158 362.58)
Funds available, end of period		357 415.92

Note: Trust fund in the form of a cooperation agreement between the United States Patent and Trademark Office (USPTO) and WIPO for services relating to the intellectual property needs of small and medium-sized enterprises. The accounts and financial reports for this trust fund are kept in US dollars.

Trust Fund/Uruguay		
Balance, beginning of period		87 614.30
<i>Income</i>		
Funds received	-	
Interest	2 846.54	
Exchange rate adjustment	(7 946.72)	(5 100.18)
<i>Expenditure</i>		
Third-party travel	15 815.25	
Communications and other expenditure	7 391.33	
Supplies	715.00	
Total direct expenditure	23 921.58	
Program support costs	-	(23 921.58)
Funds available, end of period		58 592.54

Note. Trust fund in the form of a technical cooperation agreement between the Government of Uruguay and WIPO for the development of the national intellectual property system. The accounts and financial reports for this trust fund are kept in US dollars.