
Fourteenth International Conference
on Legal Metrology

Bucharest (Romania)

3–4 October 2012

MINUTES

MINUTES: 14th Conference (2012)



ORGANISATION INTERNATIONALE
DE METROLOGIE LEGALE

INTERNATIONAL ORGANIZATION
OF LEGAL METROLOGY

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on Legal Metrology

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General information

Date and place of the Fourteenth Conference

In accordance with the provisions of Article X of OIML B 1:1968 *Convention establishing an International Organization of Legal Metrology*, the Conference shall meet at least every six years on the summons of the President of the International Committee of Legal Metrology.

In 2010, the Committee received an invitation from Romania to hold the Fourteenth Conference in Bucharest in 2012.

Consequently, the President of the International Committee of Legal Metrology convoked the Fourteenth Conference which was held on 3 & 4 October 2012 at the Radisson Blu Hotel in Bucharest.

Organization of the Conference

The Conference was organized by the Romanian Bureau of Legal Metrology (BRML) and the International Bureau of Legal Metrology (BIML).

Secretariat – Language

Secretariat services were provided by the BRML and the BIML.

Discussions were held in English with simultaneous interpretation into French and Spanish.

Festivities outside Conference hours

Conference participants were invited to attend a Romanian Government reception and an OIML reception.

Summons and invitations

The President of the International Committee of Legal Metrology summoned the Member States of the Organization to the Conference, and invited Corresponding Members and certain International and Regional Institutions to attend; lists of those invited are given below.

Member States

ALBANIA	HUNGARY	PORTUGAL
ALGERIA	INDIA	ROMANIA
AUSTRALIA	INDONESIA	RUSSIAN FEDERATION
AUSTRIA	ISLAMIC REPUBLIC OF IRAN	SAUDI ARABIA
BELARUS	IRELAND	SERBIA
BELGIUM	ISRAEL	SLOVAKIA
BRAZIL	ITALY	SLOVENIA
BULGARIA	JAPAN	SOUTH AFRICA
CANADA	KAZAKHSTAN	SPAIN
P.R. CHINA	KENYA	SRI LANKA
CROATIA	REP. OF KOREA	SWEDEN
CUBA	MACEDONIA, THE FORMER	SWITZERLAND
CYPRUS	YUGOSLAV REPUBLIC OF	TANZANIA
CZECH REPUBLIC	MONACO	TUNISIA
DENMARK	MOROCCO	TURKEY
EGYPT	NETHERLANDS	UNITED KINGDOM
FINLAND	NEW ZEALAND	UNITED STATES OF AMERICA
FRANCE	NORWAY	VIETNAM
GERMANY	PAKISTAN	
GREECE	POLAND	

Corresponding Members

ARGENTINA	KUWAIT	PANAMA
BAHRAIN	KYRGYZSTAN	PAPUA NEW GUINEA
BANGLADESH	LATVIA	PARAGUAY
BARBADOS	LIBERIA	PERU
BENIN	LIBYA	QATAR
BOSNIA AND HERZEGOVINA	LITHUANIA	RWANDA
BOTSWANA	LUXEMBURG	SEYCHELLES
BURKINA FASO	MADAGASCAR	SIERRA LEONE
CAMBODIA	MALAWI	SINGAPORE
COSTA RICA	MALAYSIA	SUDAN
DOMINICAN REPUBLIC	MALTA	SYRIA
ESTONIA	MAURITANIA	CHINESE TAIPEI
FIJI	MAURITIUS	THAILAND
GABON	MEXICO	TRINIDAD AND TOBAGO
GAMBIA	MOLDOVA	UEMOA
GEORGIA	MONGOLIA	UKRAINE
GHANA	MONTENEGRO	UNITED ARAB EMIRATES
GUATEMALA	MOZAMBIQUE	URUGUAY
HONG KONG, CHINA	NAMIBIA	UZBEKISTAN
ICELAND	NEPAL	ZIMBABWE
JORDAN	NIGERIA	
DEM. P. REP. OF KOREA	OMAN	

International Institutions

AQUA
BIPM
CECIP
CECOD
CEN
CFC
CIRED
COCERAL
CODEX ALIMENTARIUS
CONSUMERS INTERNATIONAL
ESMIG
EURAMET
EUREAU
EURELECTRIC/UNIPED
EUROFLOUR
EUROHEAT & POWER

FACOGAZ
FAO
FIVS
GSO
IAEA
IAF
IEC
IFCC
IGC
IICA
IIF
ILAC
IMEKO
ISO
ITC
IUPAC

IUPAP
IWA
MARCOGAZ
OIV
ORGALIME
SEAFDEC
SYNACOMEX
UNCITRAL
UNCTAD
UNIDO
UNISTOCK
WCO
WTO
WWTG

Regional Institutions

AFRIMETS
ANDIMET
APLMF
ASEAN
CAMET
CARIMET
CEMACMET

COOMET
EAMET
EMLMF
INMETRO
MAGMET
NEWMET
NORAMET

NSC
SADCMEL
SADCMET
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Agenda

Opening speeches

Roll call

Election of the Conference President and Vice-Presidents

- 1 Approval of the minutes of the 13th Conference
 - 2 Report on the work of the CIML (2009–2012)
 - 2.1 Report by the CIML President
 - 2.2 The use of French and English
 - 2.3 Dissolution of the position of “Facilitator on developing country matters”
 - 3 Report on the work of the BIML (2009–2012)
 - 3.1 Organization, management and staff of the BIML
 - 3.2 Liaisons with other organizations
 - 3.3 Technical work and management of OIML systems
 - 4 Report on the 2009–2012 financial period
 - 4.1 Developments during the reporting period
 - 4.2 Revision of OIML B 8:2004 *OIML Financial regulations*
 - 4.3 Surpluses
 - 5 Approval of the accounts for 2008, 2009, 2010 and 2011
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Resolutions

Opening Addresses

Opening Addresses

Prof. Fanel Iacobescu

On behalf of Mr. Daniel Chitoiu

Romanian Minister of Economy, Trade, Business and the Environment

Dear Mr. President,
Dear Members and Guests,
Ladies and Gentlemen,

It is now my pleasure to welcome you, on behalf of the Romanian Government, to Bucharest, Romania, on the occasion of the 14th International Conference on Legal Metrology, the 47th Meeting of the International Committee of Legal Metrology and the associated events.

It is indeed an honor for Romania that the International Organization of Legal Metrology accepted our invitation to host these important events in Bucharest.

The establishment of the OIML in October 1955 in Paris represented an outstanding event initiating the process of crystallizing a global coordinating center aimed at promoting a harmonized approach of all the aspects of legal metrology. In the view of the Romanian authorities, the OIML, along with the Regional Legal Metrology Organizations, emerges as an important pillar of support for legal metrology – a patrimony belonging to all the countries that are today represented in Bucharest, in this conference hall.

I would note that the OIML did not emerge from nowhere, it was the outcome of a lengthy evolutionary process set in motion by the signing of the Metre Convention in Paris, in 1875. An important landmark along this road was the International Conference of Practical Metrology also held in Paris, in 1937 – the first conference having legal metrology as a main objective. On this occasion, the Provisional Committee of Legal Metrology was established in order to prepare the setting up of a permanent international body dedicated to legal metrology.

An honored place in the history of the International Organization of Legal Metrology is held by the name of our compatriot, Professor Constantin Stătescu – who represented Romania at the International Conference of Practical Metrology in 1937.

Professor Stătescu – an outstanding figure in legal metrology on a global level – is considered to be one of the founding fathers of the OIML.

Romania is proud to be ranked among the founding signatories of the Metre Convention and the Convention establishing the International Organization of Legal Metrology – the birth certificate of the OIML.

Roll call

Mr. Kool informed Members that according to the Convention the quorum for a Conference was two thirds of the number of Member States. There were 57 OIML Member States so the quorum would be 38.

The roll call was then taken. There was found to be a quorum, with 47 countries present.

Election of a Conference President and two Vice-Presidents

The meeting then moved to the election of a President and two Vice-Presidents for the Conference. The CIML President, Mr. Mason, indicated that at the meeting of the Committee on the previous day it had been decided that the nominees would be:

- for President: Professor Fanel Iacobescu, and
- for Vice-Presidents: Messrs. Pavel Klenovský and Stuart Carstens.

These being the only candidates, Mr. Mason put their names to the Conference for confirmation. As there were no objections to these candidates, Mr. Mason asked Professor Iacobescu to take over the Presidency and the two Vice-Presidents to take up their roles.

Opening Address

Prof. Fanel Iacobescu
CIML Member for Romania
Conference President

Mr. CIML President,
Dear Colleagues,
Ladies and Gentlemen,

It is a great honor for me to be elected President of this International Conference on Legal Metrology. I believe this election represents recognition of the activity I have performed for twelve years as General Manager of the Romanian Bureau of Legal Metrology and as a Member of the International Committee of Legal Metrology. So I thank you all for your trust.

On this auspicious occasion, I would like to acknowledge that the Romanian Government is fully aware of the important role that metrology in general, and legal metrology in particular, play in the development of society, as well as of the contribution that metrology makes to bringing together people of different races, cultures, religious, and philosophical or political beliefs, to achieve global peace and stability. The proof of this contribution is your presence at this meeting.

Dear Colleagues, it is now my pleasure to welcome you on behalf of the Romanian Bureau of Legal Metrology. We are grateful that the International Organization of Legal Metrology has chosen Bucharest for this Conference. We enjoy it all the more because Romania is one of the founding Members of the OIML and this Conference is being held for the first time in my country. As you might be aware, we have a very long tradition with the use of metrology. Please allow me to recall two significant moments in our history:

- On 15 September 1864 the Law on Weights and Measures, establishing the Metric System of Weights and Measures in Romania, was promulgated by our ruler Alexandru Ioan Cuza.
- In 1887, shortly after gaining independence from the Ottoman Empire, Romania adhered to the International Metre Convention. The Central Service of Weights and Measures was established.

Today the Romanian Bureau of Legal Metrology is responsible for the central public administration of legal metrology and answers to the Ministry of Economy, Trade and Business Environment, which is in turn responsible for the coordination of the entire metrology activity at national level.

We have a good understanding of the role legal metrology plays in the economic development of society in general. I think it is necessary to act more dynamically at national and international levels in order to raise our visibility by promoting more stringent regulation in the field of legal metrology, which will ensure precision and confidence in measurements. Moreover, the Romanian Bureau of Legal Metrology now consistently considers measurements within the context of the national legislative framework.

The Romanian National Metrology body will remain dedicated to legal metrology, promoting its growth both nationally and internationally in a more intense activity in this wonderful family called “OIML”.

Thank you for your attention. I would like to wish all of you very interesting and successful meetings and I sincerely hope that you will enjoy your stay in Bucharest. I would also like to thank you, Mr. President of the CIML, for the excellent dinner yesterday. And now I hand the floor over to Mr. Klenovský.

Approval of the Conference agenda

Mr. Klenovský welcomed delegates to the 14th Conference on Legal Metrology and thanked Members for their confidence in electing him Vice-president of the Conference. He asked if there were any comments on the agenda, or any additions. There were none, so he considered the agenda approved.

1 Approval of the minutes of the 13th Conference

Mr. Klenovský asked whether there were any comments on the minutes of the 13th Conference.

Mr. Kool stated that one amendment to the minutes had been requested: The Netherlands had requested that in the first paragraph on page 44 of the minutes, the words, “Mrs. Van Spronssen said that if the treaty were opened, the journey to a new treaty would be a long one, etc.” should be replaced by “Mrs. Van Spronssen said that if the treaty were opened, the journey to a new treaty would be a long one. It would also involve the discussion of many subjects other than the subject which had been the reason for opening the discussion in the first place. She advised that care be taken before embarking on such an action”.

Mr. Klenovský asked for comments on this suggestion. There being none, he asked for approval of this change and of the minutes of the previous Conference.

Mr. Kool informed Members that the amended minutes would be published.

Mr. Klenovský then said that as this did not give rise to a resolution, the Conference should move to the following agenda item, for which he invited the CIML President, Mr. Peter Mason, to take the floor.

2 Report on the work of the CIML (2009–2012)

2.1 Report by the CIML President

Mr. Mason thanked the Conference President and went on to say that the four years since the 13th Conference in Sydney had seen a number of significant changes in both the OIML and the Bureau. Concerns about management issues within the Bureau, highlighted in a management audit conducted in 2009, had been expressed at the 44th CIML Meeting in Mombasa, and a decision had been taken to seek alternative candidates for Director of the Bureau. Following the formal advertising and selection process, a new Director, Mr. Stephen Patoray, had been appointed by the 45th CIML Meeting in 2010, and had taken up office in January 2011. At the same meeting, Mr. Mason had been elected CIML President, effective from October 2011, and Dr. Roman Schwartz had been elected second Vice-President, to serve alongside Dr. Grahame Harvey.

Much of the work of the new Director, Mr. Mason continued, had so far been directed at the challenge of improving the way in which the Bureau functioned, building on the changes promoted by Mr. Mason’s predecessor as CIML President, Mr. Alan Johnston, and guided by the findings of the 2009 management audit and the subsequent management audit conducted in 2010. The results of this work could be seen in the new *OIML Financial regulations*, which would be submitted to the Conference,

and the far-reaching changes to the *Staff regulations*, which were almost complete. Financial management within the Bureau had also been substantially improved, a process which had been greatly assisted by the decision, taken several years previously, to move to accrual accounting. Although the process of switching from cash accounting to accrual accounting was always long and complex, and took a number of years to become fully established, the OIML was fortunate to have started this journey some years previously. The benefits of this change were now being seen in terms of a better understanding of the position of OIML assets and liabilities, and a better view of what needed to be done to exploit and preserve those assets.

There had also been several changes in staff within the Bureau, which had helped with the introduction of new structures and new ways of working. Overall, the result had been a reduction in staffing levels, which represented a significant improvement in efficiency and a healthy financial position. This had allowed the preparation of the budget proposals which the Conference would be asked to approve.

Another area of the BIML's internal working which had received a lot of attention was the procedure for conducting its technical work, the *Directives for OIML technical work*. This publication formed the basis for the development of OIML Recommendations, Documents and Guides. After many years of discussion, the 46th CIML Meeting in Prague had adopted a revised version of OIML B 6-1 and B 6-2, which had since been refined in the light of experience, and which included changes approved by the Committee at its meeting in Bucharest earlier in the current week.

As part of this process, a greater level of formality and transparency had also been introduced into the role of the Presidential Council, which continued to function as an advisory body.

While this program of changes had inevitably concentrated to a large extent on the internal working of the OIML and the Bureau, the important outward-facing work had not been neglected. The 46th CIML Meeting had adopted OIML B 15:2011 *OIML Strategy*, which focused more clearly on the outcomes the OIML sought to achieve. Those outcomes were, in summary

- to produce Recommendations and Documents which could form the basis of advances in legal metrology,
- to exercise influence in other Organizations whose work could affect the way legal metrology was conducted,
- to operate arrangements which underpin higher levels of confidence in trade between the Member States, such as the MAA,
- to provide support for Members of the worldwide legal metrology community, and finally
- to promote a better understanding of the role of legal metrology in strengthening the economies of the Member States.

The core work of the OIML, developing Recommendations and Documents, had continued, as would be seen in the body of publications the Conference would be asked to sanction. It was inevitable that, in an Organization with 57 Member States, there would be issues where there were different views, sometimes very strongly held. However, it was encouraging to see that even in controversial areas such as conformity to type, systems facilitating trade in packaged goods, and the role of manufacturers' test laboratories in the OIML systems, there was a commitment to continue dialogue while seeking ways forward for the benefit of all.

One of the key elements of the new strategy adopted the previous year was, Mr. Mason said, the need for the OIML to work with others if it was to achieve maximum impact. Two areas of liaison were particularly important: the relationship with the BIPM and the links with regional metrology organizations. It was vital for the OIML, as a worldwide organization responsible for legal metrology, to pay very close attention to relationships with the BIPM, the international organization responsible for scientific metrology. Often that relationship was spoken of in terms of rapprochement, and that subject had been discussed in detail at the 44th, 45th and 46th CIML Meetings. Emerging from those debates, it had been identified that the relationship between the organizations needed to be considered at three levels:

- 1 the level of increased cooperation in daily activities, with a view to formalizing the use of resources and creating a culture committed to reducing duplication of effort, improving exchanges of information and taking advantage of opportunities for collaboration for both technical and administrative functions;
- 2 possible co-location with the BIPM at its site in Sèvres; this involved examining very carefully the advantages, disadvantages, legal considerations, costs and benefits which would be associated with co-location; and
- 3 potentially, strategic alignment; as the role, mission and strategy for the OIML were developed, in order to strengthen its relevance in the global marketplace, its fit with the BIPM's role, mission and strategy also needed to be considered, in order to be able to evaluate the benefits and disadvantages, not merely from a financial perspective, of full integration, with particular consideration of emerging regulatory needs.

Increased cooperation was apparent in the excellent working contacts established between the directors and staff of the two organizations. Day to day cooperation had been greatly improved and there was a much better level of mutual understanding. Mr. Mason had great pleasure in being able to welcome to the day's proceedings the BIPM's new Director Designate.

As regards co-location, there had been exploration, on a strict cost/benefit basis, of whether there would be an advantage in the two organizations being brought together at the BIPM site in Sèvres, with the OIML building in rue Turgot being rented out. The requirements of the BIPM had been examined in some detail, as well as the availability of space in Sèvres. The conclusion so far had been that the limited space available and the substantial refurbishment costs would not make this a practical proposition at the present time. However, as the BIPM worked through its major review of its strategic direction and its governance, a process which had already begun, Mr. Mason believed that it would be prudent to keep this possibility under review. The Committee had in fact approved this strategy in its deliberations earlier in the current week.

As regards strategic alignment, the OIML strategy had now been laid out but it was clear that there were very significant challenges ahead for the BIPM. Until the future shape and direction of their organization was settled, Mr. Mason considered that it would be premature for the OIML to plan future changes, especially any which required approval by the Conference.

The new OIML strategy also recognized the important role which the Regional Legal Metrology Organizations, the RLMOs, had to play. Although no formalized relationship existed between the OIML and the RLMOs, some years previously a round table had been established, in conjunction with the annual CIML meetings. The round table had replaced the presentations of individual RLMOs to the CIML meetings, and had been a forum for the exchange of information and initiatives for cooperation. The round table was facilitated by the Bureau and operated under terms of reference agreed by the participants.

Another feature of the last four years, Mr. Mason told Members, had been the continuing challenge of providing developing countries with the support they were looking for, within the constraints of the Convention, and the resources available. Over the years, the OIML had adopted different approaches to its work in supporting developing countries. There had been seminars and workshops, and an OIML Development Council had existed for a number of years. The 13th Conference had established the unsalaried position of Facilitator on developing country matters. Dr. Eberhard Seiler, who had been appointed to this position, had tried several initiatives, in particular to facilitate the exchange of information and experiences. Unfortunately, he had reported to the 46th CIML Meeting that he was standing down from this position due to a lack of feedback and apparent interest in his activities among the membership. It had been decided in the light of Dr. Seiler's representations that a successor would not be appointed. The Conference would be invited later that day to confirm the abolition of that post. In the light of this, it was clear that there needed to be a wider range of responses in order to make a significant contribution to improving the legal metrology infrastructure in developing countries.

One area in which the OIML already played a distinctive role was in preparing helpful and informative information such as the revised D 1 *Considerations for a Law on Metrology*; this had also been approved by the Committee earlier in the week and the Conference would be invited to sanction it.

It was also clear that many of the most important and difficult questions facing the OIML, the continued development of the MAA and the Basic Certificate System, the conformity to type issue, the work on prepackages, were of particular interest to developing countries. It was very encouraging to see both the continuing increase in OIML Corresponding Members and the more prominent role that CIML Members from developing countries were playing in OIML work. There were high expectations from this section of the membership, and this 14th Conference offered an opportunity to consider how best those expectations could be met.

The world today, Mr. Mason continued, was certainly a no less challenging a place than it had been four years previously. The standards expected of all organizations spending public money were high in terms of impact, efficiency and transparency. However, Mr. Mason believed that the changes which had been seen in the OIML over those last four years meant that there was an excellent foundation for addressing the challenges which existed for legal metrology. Building on the improvements in internal workings over the last few years, he was confident that they were poised to make an even greater contribution to helping the worldwide legal metrology community improve its effectiveness and its contribution to prosperity and wellbeing in each of the OIML's Member States.

Mr. Mason thanked his listeners and declared himself ready to take questions on his report.

Mr. Klenovský thanked Mr. Mason and asked for any comments and questions.

Mrs. Lagauterie congratulated Mr. Mason on his very full report. She asked whether a French version of the report would be made available, French being the official language of the OIML.

Mr. Mason was able to confirm that the intention was to make a French version available. He apologized for the fact that the report itself had been written at a very late stage. This was because he had wanted to take into account everything that had happened over the previous four years, which in turn had meant that the time available for translation had been very limited. But it was certainly the intention that a version in the French language should be available.

Mr. Kool added, for clarification, that all the presentations and reports made to the Conference would be included in the minutes of the Conference, and that these minutes would be translated into French.

2.2 The use of French and English

Mr. Patoray greeted Members and welcomed them to the Conference. He hoped it would be possible to present concise information. He knew that some of the items had been discussed during the meeting of the CIML; the current item, however, had not.

The use of French and English was an item which had been discussed at the 44th CIML Meeting in 2009, following which the Committee had instructed its President and the Director to prepare a detailed note on the use of French and English, to be submitted for approval to the current Conference. In the working document for the Conference, delegates would find some background on the matter, and also a draft resolution. Previous discussions with some CIML Members on this item had made him expect that comments would be made on the draft resolution. He did not want to read the text of item 2.2 and the proposed draft resolution word by word, but hoped that any wish for changes or additions could be expressed without this being necessary. The main point was that at the current time, work on technical documents was mainly done in English, so it must be made possible to provide French translations. The documentation of the Conference must also be made available in the official language of the Organization. The working language in use was most often English for the meetings, including technical ones, and interpretation was provided from French to English at the CIML meetings and the Conferences.

Mr. Patoray asked Mr. Kool to put up the draft resolution and to read through it. Mr. Kool said that this would become Resolution no. 1:

“The Conference,

Having regard to Article XI of the OIML Convention,

Noting Resolution no. 1 of the 44th CIML Meeting and Resolution no. 7 of the 46th CIML Meeting,

Considering that French is the official language of the Organization, and that in practice English is the Organization’s main working language,

Resolves:

- a) Conference invitations, agendas, working documents, minutes and resolutions, Committee resolutions, OIML Recommendations, Documents and Basic Publications and OIML budgets and financial reports shall be made available in French and in English.
- b) Other publications and communications, such as circulars to Committee Members, minutes of meetings of technical committees, sub-committees, budget groups and of Presidential Council meetings shall be in English.
- c) The OIML Bulletin shall be published in English, with articles occasionally published in French when appropriate.
- d) The Bureau may make available translations of publications into other languages provided by the Member States, if it is clearly indicated that the OIML is not responsible for the translation.
- e) Conferences and meetings of the Committee shall have simultaneous interpretation from French to English and from English to French.
- f) On occasion, Conferences and meetings of the Committee may have simultaneous interpretation from and to other languages, provided this is not funded from the Organization’s regular budget.
- g) The preferred language for other OIML meetings is English, and no interpretation will normally be provided by the Organization.”

Mrs. Lagauterie delivered a pronouncement from the French Government, to the effect that it was necessary to be pragmatic in the conduct of work but that due importance must be given to the fact that French was the official language of the Organization. It was therefore essential that all documents, and not only those mentioned in the list, but certain others which she would list, should be made available in French. She referred in particular to reports and to circulars to Committee Members. The French Government also wished to insist that the web site, which had not been mentioned previously, should be available in French.

Furthermore, Mrs. Lagauterie continued, with reference to point g), she had one last remark to make, which was to the effect that the practice of using English in other meetings should nevertheless allow for a French speaker who was not sufficiently fluent in English to be permitted to express his or her ideas on the subject in French. In such circumstances it would be helpful if the Bureau could help to translate these ideas into English where necessary.

Mr. Klenovský asked Mr. Patoray for his response to this.

Mr. Patoray expressed complete agreement with Mrs. Lagauterie’s suggestion, checking that Mr. Kool had noted all its details.

Mr. Kool said he had picked up that communications to Members should also be in French, that the availability of French as well as English on the web site should be mentioned, and that, even at meetings held in English, it should be possible for the Member States to comment in French if they so desired.

Mr. Patoray asked Mrs. Lagauterie if this summarized all her requests.

Mrs. Lagauterie wished it to be added that the President's and the Director's reports to the CIML and the Conference should also be available in French.

Mr. Kool replied that these would already be available in the minutes.

Mr. Mason stated that the President's and the Director's reports would be regarded as being part of the working documents. He reminded Members that he had explained why in the present instance it had not been possible to make a French version of his report available in time. It was certainly the intention that French versions of these reports should be made available.

Mr. Klenovský commented that this matter could not be resolved by voting because of the additions to the draft resolution. He therefore proposed that the draft resolution be amended appropriately and voted on later in the Conference when the final text had been agreed with the French delegation.

Dr. Miki stated that Japan did not wish any Japanese contributions to be used to fund any translation to or from languages other than between French and English.

Mr. Patoray understood this as meaning that Japan did not support initiatives such as the experimental Spanish interpretation being offered at the current meeting; there were no funds or intentions at the moment for funding any other translation.

Mr. Klenovský asked for further comments. There were none.

2.3 Dissolution of the position of "Facilitator on developing country matters"

Mr. Klenovský pointed out that the CIML President had already given some explanation of this matter, but invited him to expand further upon it.

Mr. Mason explained that the proposal to dissolve this position, which had been created at the 13th Conference, arose from the experiences of Dr. Seiler, whose comments (which were available in the minutes of the 46th CIML Meeting) indicated that it was clearly his view that it was not easy to meet the expectations of the post. He therefore asked the Conference formally to dissolve it. This was by no means a signal that less attention was being paid to the needs of developing countries; there would be a number of proposals and comments during the course of the Conference which would demonstrate OIML ideas on taking work forward in this area, but it was not the view of the Committee that this particular post would be a useful part of those proposals.

Mr. Klenovský asked Mr. Kool to read draft resolution no. 2, which was as follows:

"The Conference,

Having regard to Article IV, first paragraph, of the Convention,

Noting the discussions in the 46th CIML Meeting on the issue of the role of the Facilitator on developing country matters,

Considering that assistance to developing countries is not specifically mentioned in the OIML strategy, OIML B 15:2011, since it is considered to be embedded in the regular activities of the Organization,

Resolves that the position of Facilitator for developing country matters is dissolved".

On behalf on the Conference, Mr. Klenovský expressed his appreciation for all the work done by Dr. Eberhard Seiler in his role as Facilitator between 2008 and 2011, and also wished to take the opportunity to thank Dr. Seiler for his commitment to the case of developing countries.

Mr. Klenovský proposed that votes be taken on each resolution as they were reached in the agenda. He would ask for abstentions and 'no' votes first and thereby hopefully arrive at a positive vote.

Mr. Kool announced that Morocco had now also joined the meeting and that 48 Member States were therefore now present.

Mr. Klenovský opened the floor to discussion of the present draft resolution.

There being no discussion, and no abstentions or ‘no’ votes, the resolution was approved and the Conference moved on to the next item.

3 Report on the work of the BIML (2009–2012)

3.1 Organization, management and staff of the BIML

Mr. Patoray said that the day’s presentation would be brief and that he would certainly do his best to respond to any requests for information or clarification at the end.

Firstly he reported on changes in staff at the BIML. In 2008, when the 13th Conference took place, there had been 11 staff members. There had since been several changes in both 2009 and 2010, which were listed in the working document. In 2011 there had been 10 active staff members at the BIML. During 2011 and 2012 there had been additional changes, and at the end of 2012, or, more appropriately, at the beginning of 2013, there would be a total of 9 staff members, including the Director.

He reported that a law suit against the BIML had been in progress for several years concerning a previous employee whose contract had not been renewed following her absence for more than two years due to illness. The employee had filed suit and at that time it had seemed appropriate to challenge this. Mr. Patoray had received information the day before he had left for this meeting that the case would be reviewed in October 2012, with a final result expected by February 2013. As soon as there was further information, it would be provided to CIML Members.

The current staff, who would all be in office at the beginning of 2013, were present at the Conference. This was so that they could become directly and personally involved with the Conference and also be contacted in Bucharest by Members. Mr. Patoray understood that several CIML Members had already contacted staff with their questions, which all were invited to do. Mr. Patoray hoped Members would agree that the presence of all the staff was positive for both Members and staff.

Mr. Patoray also drew delegates’ attention to the retirement of Mr. Philippe Leclercq. Mr. Leclercq had worked for the Organization for 47 years, serving under all four BIML Directors and seven of the eight Presidents. His presence at the Conference had not been possible as he was moving in that very week to his new home on the Brittany coast.

Mr. Patoray considered that the BIML had an excellent and dedicated staff. Teamwork was starting to take place; Members were also part of the team, which was one key reason why Mr. Patoray considered it important for staff and Members to meet and talk to each other. Thursday afternoon and evening would present another opportunity for this to happen.

Mr. Klenovský invited questions. He pointed out that Mr. Patoray had taken over as Director half way through the period since the previous Conference, with the aim of improving the governance and housekeeping of the Organization.

No questions or comments were made by Members.

3.2 Liaisons with other organizations

Mr. Kool explained that the report on liaisons with other international organizations had been made available on the web page dedicated to last minute information and was now up on the screen. He would not read it out word for word. It mostly dealt with the OIML’s most important and active liaisons and the major events which had taken place in those liaisons since the last Conference. The report mentioned the organizations with which OIML had a Memorandum of Understanding (MoU). These included:

- the MoU with the BIPM and UNIDO, which aimed to enhance the impact of industrial development on economic growth and minimizing technical barriers to trade. The main event within this liaison had been the AFRIMETS Metrology School in 2011. An AFRIMETS Legal Metrology School would be organized in 2013;

- the MoU with ILAC and the IAF, which was important for OIML's Basic Certificate System and Mutual Acceptance Arrangement, had been renewed in 2010; there had been no substantial changes in it, but two notes for clarification had been added to the text;
- numerous liaisons between ISO and OIML technical committees;
- some liaisons with ISO/CASCO, the Conformity Assessment Committee of ISO, which was also relevant for the Basic Certificate System and the MAA;
- the OIML was also represented in the so-called STAR group of CASCO, which was the Strategic Alliance and Regulatory Group, which was a forum for economic sectors and intergovernmental organizations to identify relevant conformity assessment issues which CASCO could then take up;
- in 2011 a liaison had been established with ISO/COPOLCO, the consumer policy committee of ISO; this was the first time that the OIML had been able to establish a liaison with an international consumer organization and it was hoped that this would result in more consumer input into the technical work of the OIML;
- there was also cooperation with ISO/DEVCO within the DCMAS Network;
- also in 2011, an MoU had been signed with the IEC, the main purpose of which was to set up a work program which would include joint technical activities, in particular in the field of electricity meters, more particularly those used in charging stations for electrical road vehicles;
- among the other major liaisons that the OIML had and the BIML maintained were those with the WTO/TBT Committee, with the UNECE Working Party 6 (the only UN body dealing with regulatory cooperation and standardization), with CODEX Alimentarius, with which there was a small overlap in scope concerning the quantity of product in pre-packages, and with the DCMAS network for developing countries.

Mr. Kool said that there was a full list of all OIML liaisons on the OIML web site.

Mr. Klenovský thanked Mr. Kool and asked for comments. There were none.

3.3 Technical work and management of OIML systems

At Mr. Klenovský's request, Mr. Dunmill reported on this item, saying that, apart from the sanctioning of Recommendations, which was under another item on the agenda, the main development in the technical work of the OIML since the last Conference had been the completion of the revision of the *Directives for OIML technical work*.

This project, he reminded delegates, had been in progress ever since March 2002. At the time of the previous Conference in 2008, a second draft revision had been under discussion by a small working group. There had subsequently been discussions during the 44th and 45th CIML Meetings, leading to an approval of the revision of both parts of the directives at the 46th CIML Meeting. However, an ad hoc working group chaired by CIML Second Vice-President Dr. Roman Schwartz had then been established to review and further improve these Directives.

Mr. Dunmill was pleased to say, following the previous day's meeting, that this revision had been approved. Also, in January 2012 the Bureau had begun the implementation of the system which was necessary to manage the technical work under those new directives. This system was based on the use of TCs and SCs, but also Project Groups, which was a new concept since the time of the last Conference. Many of those listening had already heard a lot of detail about this.

Mr. Klenovský thanked Mr. Dunmill. There were no questions or comments.

Presenting the second part of the report, Mr. Mussio said he was speaking mainly to those who had not been at the previous day's meeting of the CIML to hear the information. The number of certificates was continuing to grow, but he wanted to make a point about these numbers. If Members compared

this year's reported figures with the previous year's, they would find some discrepancies. These had arisen because in the previous year he had not had access to good database statistics. However, thanks to the new database management, he now had real-time information on the number of certificates, based on the dates of their issue and of their publication. This explained the slight difference in numbers with the previous year.

Mr. Mussio pointed out that the number of MAA certificates was growing, and that there were now more of these than of Basic certificates, although the number of certificates registered for each of the various Recommendations in the MAA was uneven.

In the current year, Mr. Mussio said, reports had been sent in by the Issuing Authorities, providing information relevant to the MAA. One more Issuing Authority had requested to be on the list for R 76 and one more expert had been included in the joint ILAC/OIML list.

On future activities, Mr. Mussio said that there would be an intermediate documentary review in 2013, in 2014 annual reports would be submitted by the Participants, and in 2015 there would be a complete review process.

4 Report on the 2009–2012 financial period

4.1 Developments during the reporting period

Mr. Patoray informed Members that the main points since the last Conference in 2008 had been:

- an accountant had been added to the staff in 2009;
- also in 2009 a contract had been entered into with LG Audit to audit the financial accounts and also to provide some additional information regarding accounting and finances in the Bureau itself. The evaluation in 2010 had been an actuarial evaluation on the OIML's pension liability, resulting from Resolution no. 27 of the 45th CIML Meeting. This Resolution had instructed such an evaluation to be carried out in order to determine the full potential liability of the Organization relating to pensions. In 2010 the auditor had been able to fully implement the financial accounting methods from Resolution no. 27 of the 45th CIML Meeting. In the course of the current meeting, the Conference would be asked to approve the new *OIML Financial regulations* (B 8:2012);
- the BIML was currently working to improve its IT system. Complete new hardware had been installed, including new security systems such as a firewall. As a result, the Bureau would be better able to serve Members and communicate with them, and to provide additional services that would, hopefully very soon, provide efficiency and effectiveness for Members to utilize the web site much more;
- it had been discovered that the OIML was wrongly identified with regard to the type of activity code attributed by the French administration, and in the current year this had been corrected. This greatly affected the amount the OIML paid for software. The BIML had signed a contract for some upgraded software shortly before setting off for the current meeting, which involved the OIML paying only 27 % of what the cost would have been without this coding. All office software now cost more or less 10 % of its retail price. It had, however, not yet been possible to negotiate a good discount on the full accounting software package, though the 27 % package referred to earlier had come from the same supplier and talks were in progress to improve on this arrangement. Mr. Patoray was reassured that the BIML now only used "legal" licensed software, and was pleased to announce these significant cost savings thanks to the now correct administrative classification;
- the BIML was currently working on the database, and would also be doing significant work to overhaul the web site; some Members had been in contact with Bureau staff during the meeting;

- long overdue repairs on the building would start fairly soon. The purchase price, 410 000 French francs, converted to euros and in line with inflation, gave a converted purchase price of 562 000 euros, but the building was actually worth almost 3 000 000 euros, an asset which had proved to be a very good investment for the Organization.

Mr. Klenovský commented that all this was good news, and asked for questions and comments – there were none.

4.2 Revision of OIML B 8:2004 *OIML Financial regulations*

Mr. Patoray informed Members that the Convention indicated that the Committee was to prepare such a document, which should then be approved by the Conference. The Conference was therefore now being asked to approve this document, which had been prepared and reviewed by the Committee, the CIML resolution on this item having been passed the previous day.

Several changes had been made to the draft revision of B 8 during the discussion in the Committee, and it was believed to reflect current IPSAS requirements as well as good solid financial guidance from counsel received from Messrs. Peter Mason and Philippe Richard. This was expected to be a good guide, enabling the Organization to move into the future with a good accounting system and to be able to provide Members with the required reports and information in a timely manner.

Mr. Klenovský asked Mr. Kool to read draft resolution no. 3, which was as follows:

“The Conference,

Having regard to Article XXVII of the Convention,

Noting Resolution no. 6 of the 47th CIML Meeting,

Resolves: the revision of the *OIML Financial regulations*, OIML B 8:2012 is sanctioned”.

The resolution was approved with no abstentions or “no” votes.

4.3 Surpluses

Mr. Patoray informed delegates that Article XXV of the Convention stated that the Conference was to decide what should be done with any surpluses at the end of the financial period. There were two options: the money could be used to reduce the dues of the Member States, or it could be added to reserves. Article XXIV states that, during a given financial period, such amounts should be placed in the reserves to meet essential emergency expenses and to ensure the execution of the budget in the event of income proving insufficient. Members should remember that the Convention had been written in 1955, under a cash accounting system. At that time, it would have been very important to have some cash reserves available in case income proved to be insufficient.

However, under the current accrual accounting system, this was not so critical, and the definition of surpluses might have changed. Nevertheless, it was believed that there would be a surplus of approximately 200 000 euros over the financial period 2009–2012. Members had already seen the 2011 financial report, with its 100 000 euro surplus, and those for the other years would shortly be reviewed. Because of the change in accounting methods, it was less clear what exactly the surplus had been for 2009 and 2010. A small surplus was expected for 2012; this amount again could not be accurately predicted, but best estimates suggested a surplus in the area of 200 000 euros over the four year period.

Mr. Patoray’s suggestion was that the figure determined at the end of the 2009–2012 budget period should be placed in reserve, in a special account or accounting item, for emergency situations as described in the Convention. This figure would then be set as a reserve, identified as dictated by the Convention, only to be used if there was an emergency, and with the President’s approval. Because of the accounting changes that had taken place, Mr. Patoray proposed that during the next budgeting

period surpluses could be used to make the decisions described in the Convention, either to reduce Members' dues or to add additional surplus to the reserves.

Mr. Issaev asked for clarification. There had been a reference in the report to Article XXIV but in the Resolution it was XXV.

Draft resolution no. 4 was read:

“The Conference,

Having regard to Article XXV, final paragraph, of the Convention,

Resolves:

The budget surpluses (net results) from the 2009–2012 financial period shall be kept in reserve.”

The resolution was unanimously approved.

5 Approval of the accounts for 2008, 2009, 2010 and 2011

Mr. Klenovský pointed out that detailed information on these accounts had been appended to the working document.

2008 accounts

Mr. Patoray explained that in Resolution no. 10 of the 44th CIML Meeting (Mombasa, 2009), the Committee had been asked to approve the 2008 accounts. It had been noted that the Committee had not approved these accounts, pending a decision for the new accounting rules to take effect.

2008 and 2009 accounts

In Resolution no. 25 of the 45th CIML Meeting (Orlando) the Committee approved both the 2008 and 2009 accounts and instructed its President to present them to the 14th Conference. These were in the documentation.

2010 accounts

In Resolution no. 6 of the 46th CIML Meeting (Prague) the Committee approved the 2010 accounts and instructed its President to present them to the 14th Conference.

2011 accounts

In Resolution no. 5 of the 47th CIML Meeting (Bucharest) the Committee approved the 2011 accounts and instructed its President to present them to the 14th Conference.

Members had all of these reports before them. Mr. Patoray did not wish to go through every item; all had been reviewed in detail and approved by the Committee during their deliberations. He did note, however, that the OIML had accomplished a long journey, starting in the late 1990s or early 2000s, with a lot of variations during the 2000s, to arrive at the present point, but he believed that a good solid accounting system was now in place. He believed that the Committee had been provided with good information and made wise decisions.

Mr. Kool showed and read draft resolution no. 5, which read:

“The Conference,

Having regard to Article XXV, penultimate paragraph of the Convention,

Noting Resolutions no. 25 of the 45th CIML Meeting, no. 6 of the 46th CIML Meeting, and no. 5 of the 47th CIML Meeting,

Resolves: the audited accounts for 2008, 2009, 2010 and 2011 are hereby approved. The CIML President, and the BIML Director are finally discharged for the financial management during these years”.

The resolution was approved.

6 Sanctioning of OIML Recommendations

This item concerned sanction by the Conference of OIML Recommendations approved by the CIML over the past four years.

Mr. Kool said the list of Recommendations was not contained in the working documents but that it was posted on the Bucharest meetings web site. Until the previous Conference, it had been required to sanction Recommendations only, but this time the Conference was requested also to sanction Documents approved by the CIML. This was a consequence of the introduction of B 6:2011 *Directives for OIML technical work*. It had been considered appropriate for the Conference to sanction these Documents, because they covered subjects that should be implemented as far as possible by the Member States.

Dr. Miki felt that B 6 and B 10 should be included on the list to sanction. Mr. Kool replied by explaining that only Recommendations and Documents technically required sanction because the Conference was only required to sanction publications specifically stipulated in the Convention. He added that generally, Basic Publications were only concerned with internal administrative issues and therefore did not require sanctioning by the Conference.

Mr. Mason added that, as discussed in the Committee meeting the previous day, B 3 and B 10, if they were further revised, could fall under B 6, and if that required sanction by the Conference, then future changes would have to go through that process. The situation with the existing B 3 and the Amendment to B 10 were considered not to fall under the scope of B 6 because that work had begun before the new B 6 had been adopted. Future changes to B 3 and B 6 could be sanctioned by the Conference, but this was not strictly necessary for the existing version of B 10.

7 Strategy of the OIML – Sanctioning of OIML B 15:2011 OIML Strategy

Mr. Mason informed the Conference that the publication which it was being asked to sanction was a very important one. He hoped that its contents would be very familiar to everybody, because it had been the subject of considerable discussion in Prague the previous year and had been on the web site and used by the Bureau to develop their own work program and to set the strategic direction that had been taken for the past twelve months.

Mr. Mason felt that the history of the project demonstrated how the Organization was currently functioning. The idea of producing a new strategy had been identified at the Presidential Council meeting in March 2011. It had been recognized that there was already a strategy, but the strategy itself had not really been looked at for some time, and it was felt necessary to look at it again from the beginning and to be prepared to revise it completely if that was what was deemed appropriate.

The members of the Presidential Council had formed a drafting group. This operated largely electronically, but had taken the opportunity of holding a further meeting during the Presidential Council of June 2011. Subject to further e-mail discussions, it had been possible to put together a text, which had been circulated in advance of the 47th CIML Meeting. This process had taken approximately five months, which Mr. Mason considered to be a testament to the commitment of so many members of the Presidential Council, and to their willingness to work flexibly and to schedule an extra meeting into working schedules which were very heavy for everybody. This showed the sort of organization OIML hoped to become.

The strategy itself was interesting because when the mission was examined, there was felt to be no reason to change it fundamentally. The strategy had, however, been recast so that it was divided up into the broad types of activity which were felt to be appropriate to the Organization. These were:

- to produce Recommendations of the kind which Members had just been invited to sanction;

- to seek to influence other international organizations and policy development at the international level so that the interests of legal metrology were fully taken into account; the relationship with the BIPM was one of the most important examples of this activity;
- to undertake to provide arrangements for mutual confidence where this was appropriate; the work involved in the MAA and the Basic Certificate System had been referred to, but, importantly, it was described in the strategy in much more general wording, and it was recognized that there might be a case in the future for the Organization to consider similar types of arrangements;
- to recognize that the Organization had an interest in providing material which was directly intended to support members of the legal metrology community; this had probably been the first use of this particular phrase; and finally,
- to recognize that there was an important role for the Organization and the Bureau to make those outside the legal metrology community familiar with the importance of legal metrology itself and the work of the OIML, not only in developing their economies but also ensuring the wellbeing of their citizens.

B 15 had been drafted in order to give shape to the work program of the Bureau. Following the end of the CIML Meeting and the Conference, the Presidential Council would meet again primarily to consider what that work program should look like in the light of the strategy and in the light of the issues which had been discussed and identified in the course of the current week. It was important for the Conference to sanction such a vital Basic Publication.

Mr. Kool read draft resolution no. 7, as follows:

“The Conference,

Having regard to Article IV, first paragraph, of the Convention,

Noting the approval by the Committee at its 46th meeting of the OIML strategy, in the form of a revision of OIML B 15 and the subsequent publication of OIML B 15:2011,

Resolves: the OIML strategy, as laid down in OIML B 15:2011 is hereby sanctioned. The Committee is instructed to implement this strategy, taking into account budgetary resources”.

The resolution was unanimously approved.

In concluding item 6, Mr. Klenovský said that talks had been held with the Japanese delegation on this item and agreement had been reached that the list of OIML D and R publications would remain intact; he would now ask other delegations whether they felt that the Basic Publications should be added to the agenda of the Conference. If this were the case, discussion on those would take place at a later stage.

Dr. Schwartz explained that there was a reason for the fact that Basic Publications did require sanction by the Conference. This was, that they were normally non-technical documents. He was therefore against adding them to the list, but proposed that, as there might be good reason for certain Basic Publications to be sanctioned, if the majority was in favor of voting on certain Basic Publications such as B 3 and B 10, a vote should first be taken on whether a majority of Conference delegates wished this to happen.

Mr. Johnston viewed Basic Publications as being more operational than technical, so he agreed with Germany. He did not see a need for sanctioning but was not opposed to a vote happening.

Dr. Harvey agreed that some Basic Publications might be appropriate for sanctioning.

Mr. Ehrlich said that the United States agreed with Dr. Schwartz that all three Basic Publications referred to were very important, but felt that it would be premature to sanction them immediately as there had not been time to think the matter through.

Mr. Edelmaier said that he and his Austrian colleagues were against sanctioning; they believed that discussion of the Basic Publications was sufficient and that no formal vote was necessary.

The United Kingdom also thought that more time was needed to use these Basic Publications before they were sanctioned.

Delegates from P.R. China also thought it was too early to discuss these important Basic Publications; this was a new procedure which should be delayed until the next Conference.

Mrs. Van Spronssen said that the Netherlands was against voting on Basic Publications because they were the sort of working documents which might need quick changes, rather than to be fixed for four years until the next Conference. Also, she agreed with Austria that the Basic Publications concerned had been seen and discussed in the CIML meeting.

Mr. Klenovský said his feeling was that the meeting was against this proposition. He proposed that it be voted on at the next Conference after the Basic Publications in question had been found to be valid and fully applicable.

Dr. Miki said that now that they had heard the views of other countries, Japan was happy to accept this decision.

Dr. Schwartz asked for clarification on which Basic Publications would be sanctioned at the next Conference. Was it just B 3, B 10, B 6 or others as well?

Mrs. Van Spronssen said her point of view was that these Basic Publications should not be sanctioned at the next Conference – or even at all.

Mr. Klenovský suggested that these questions might best be left for the next Conference.

Mr. Mason commented that his understanding of the proposal was that at the next Conference there should be a debate on whether Basic Publications, as they were then understood in four years' time, should be sanctioned by the Conference as a matter of routine. It had of course already been accepted that B 15 was a sufficiently important Basic Publication to be sanctioned by the Conference, and that was what had been proposed. B 8 was different in that there was an obligation for the Conference to approve the Financial regulations; B 15, although there was not an obligation, had been seen as sufficiently important to merit it, but there had not been time to consider whether there were other Basic Publications which had not been circulated to the Conference to be sanctioned in this way. His proposal was that at the next Conference this question should be considered with due notice.

Mr. Klenovský agreed with this view. Therefore at the moment, the Conference would vote only to sanction those Documents and Recommendations which had been presented to it, and discussion on including other Basic Publications would be left until the next Conference.

The resolution, containing the list of publications to be sanctioned, as shown below, was unanimously approved:

2009

Approved at the 44th CIML Meeting

- R 120 *Standard capacity measures for testing measuring systems for liquids other than water*
- R 138 *Amendment to R 138 Vessels for commercial transactions*
- R 143 *Instruments for the continuous measurement of SO₂ in stationary source emissions*

Direct CIML online approval in 2009

- R 80-1 *Road and rail tankers with level gauging. Part 1: Metrological and technical requirements*
- R 134-2 *Automatic instruments for weighing road vehicles in motion and measuring axle loads. Part 2: Test report format*

Withdrawn at the 44th CIML Meeting

- D 7 *The evaluation of flow standards and facilities used for testing water meters*
- R 70 *Determination of intrinsic and hysteresis errors of gas analyzers*
- R 73 *Requirements concerning pure gases CO, CO₂, CH₄, H₂, O₂, N₂ and Ar intended for the preparation of reference gas mixtures*

2010

Approved at the 45th CIML Meeting

None

2011

Approved at the 46th CIML Meeting

- R 35-2 *Material measures of length for general use – Part 2: Test methods*

Direct CIML online approval in 2011

- D 16 *Principles of assurance of metrological control*
- R 35-3 *Material measures of length for general use – Part 3: Test report format*
- R 106-1 *Automatic rail-weighbridges – Part 1: Metrological and technical requirements – Tests*

2012

Submitted for approval at the 47th CIML Meeting (See CIML Item 9.3)

- D 1 *Considerations for a law on metrology*
- R 46 *Active electrical energy meters*
- R 106-2 *Automatic rail-weighbridges. Part 2: Test report format*
- R 126 *Evidential breath analyzers*

Direct CIML online approval in 2012

- R 137-1&2 *Gas meters*

Mrs. Van Spronssen said the Netherlands wished to record a “no” vote on R-126. This was noted.

8 Member States' contributory classes and the contributory share for 2013–2016

Mr. Patoray reminded delegates that this matter had been discussed during the Committee meeting.

The present contribution classification structure arose from a resolution taken by the CIML in 2005 that allowed for a reduction in classes based on World Bank data, as defined in the 2005 discussion. A chart and notes had been shown during the 2012 Committee meeting.

During 2008, some adjustments had been made in the budget for that year, but this had not been regularly implemented on a year by year basis as laid down in the CIML resolution of 2005. This had been discussed by the CIML earlier in the week and there was information in the working document. Some changes could be seen in the small spreadsheet in the CIML documentation; the classes that changed were those for Algeria, P.R. China, Cuba, Egypt, India, Indonesia and Iran. Mr. Patoray was providing specific information to the delegations involved.

The information was available from the World Bank web site and was consistent with the 2005 resolution. This item interlinked with the budget which would shortly be discussed. Past decisions had laid down that this type of analysis for reduction of class or a change in the reduction of class should be done on a yearly basis. Mr. Patoray did not agree that this was the proper method; the Convention indicated that a financial period should be decided on, so to make adjustments in the middle of that period did not seem to him to be consistent with this. He therefore proposed in the draft resolution that a review should take place in the final year of the financial period, i.e. exactly at the present moment, in order to determine the respective contributory shares of the Member States for the following financial period. The review would then be conducted as decided by the Committee in 2005.

However, any change in classification should take place in the second year of the following financial period. Information from previous minutes indicated that this was consistent with policies implemented in the past. This delay was due to the need for a country to be notified and have the ability to make changes in its budget so that it had the funding available to meet the requirements.

Indonesia expressed agreement with the system but said that more time was needed, perhaps two or three years, to implement any changes in this time of almost universal economic crisis.

Mr. Mouhoub said that the reclassification of his country required a doubling of dues; such an increase was impossible for them to undertake, and should have been implemented gradually rather than all at once. Algeria was therefore abstaining from this vote. Like Indonesia, they needed more time.

At this point in the Conference, Mr. Stuart Carstens, Conference Vice-president, took over the floor.

Mr. Carstens suggested voting on the draft resolution.

Mr. Patoray referred to the two comments which had been made regarding a delay in paying increased contributions required in 2014, as prescribed in the draft resolution under discussion. The Convention gave the Conference the ability to grant consideration to countries which requested it. In the past, the Conference had agreed to some considerations but had rejected others. He was not sure whether or not the comments from the floor could be regarded as a request for consideration.

Mr. Carstens asked whether the Conference wished to give some consideration to the two Member States which had raised the issue of the large increase in their contribution from one year to another.

Mr. Mason reminded Members that the doubling involved in the jump from one contributory class to another was in the Convention. Short of changing the Convention, nothing could be done about that. Like many other aspects of the calculation of OIML contributions, it did look unusual, but the Convention could not be changed. Equally, there was a procedure for a Member State to apply to the Conference for special treatment. He could not remember how exactly this procedure functioned, but he suggested that colleagues in Indonesia and Algeria be given the opportunity to consider whether they wished to make such a case, and the OIML should be in a position, if that case was made, to decide its merits the following day.

Mr. Carstens commented that the two countries should be given time to discuss whether or not to make a request, and the matter would be addressed the following morning.

Mr. Ehrlich said that the USA welcomed the changes proposed by the Director to the methodology for implementing the increases for Members moving from one class to another. He felt that delaying the increases to the second year of the four-year cycle was a fair and reasonable way to allow the Member States to calculate their budget for the increased contributions. He then asked how these additional requests would impact the budget that was voted on and whether it would have to be readdressed.

Mr. Patoray said the calculation could be made very quickly by means of a spreadsheet. The overall budget would be negatively affected by the amounts of any delayed increases, the exact figures depending on the length of the delay.

Mr. Carstens requested clarification of the USA's second question, as to whether the budget would have to be recalculated.

Mr. Mason said this was something the Conference would have to take into account when contemplating special consideration for any Member State according to whatever procedure was available under the Convention. If there were applications for the Conference to consider, the Director would provide the relevant financial information on the consequences of agreeing and the Conference would have to take that into account as well as the arguments put forward by any Member State wishing to make an application.

Mr. Patoray said the calculation had shown that the concessions to the two countries would total 28 000 euros and the effect on the budget would be to put it into deficit, overall and especially in the last year.

Mr. Carstens asked for clarification on whether the whole issue, including the resolution, was being postponed to the following day.

Mr. Mason proposed that this matter should be separated from agreeing to the draft resolution.

A vote was then taken on the draft resolution:

“The Conference,

Having regard to Article XXVI (1) of the Convention,

Recalling the decision of the 12th Conference in 2004, instructing the Committee to annually review the situation of those Member States that benefit from a lower contributory class,

Considering the procedure for the classification of Member States as decided by the Committee at its 40th Meeting in 2005,

Resolves:

The classification of Member States according to Article XXVI (1) of the Convention shall be reviewed in the final year of a financial period in order to determine the respective contributory shares of the Member States for the following financial period. The review shall be according to the method decided by the Committee at its 40th Meeting in 2005. However, any change in the classification of a Member State shall take effect from the second year of the following financial period.”

Algeria and Indonesia abstained. There were no abstentions or negative votes, so the resolution was approved.

9 Budget for the 2013–2016 financial period

9.1 Member State contribution

9.2 Corresponding Member fee

9.3 Tariffs for services provided by the OIML

9.4 Proposed budget for the 2013–2016 financial period

Mr. Patoray explained that the definition of a budget was a description of a financial plan, with a list of estimates of revenues and expenditures over a period of time. He therefore believed that was what was being looked at.

The proposed budget for 2013–2016 was fundamentally based on the accounts for 2011, which was believed to be a viable year for this purpose. Good financial control had been put in place in that year, and he believed that in 2011 they had been fairly close to, if not indeed below, target values that had been voted on at the 2008 Conference. Adjustments had also been made to staffing levels, as Members knew, and he hoped this was reflected in the budget numbers. There had been significant changes between 2010 and 2011 in the way net assets were shown, something which had been asked for by the 2008 Conference, and they had also asked the auditor to make similar adjustments in the 2008 and 2009 budgets to reflect the changes in technique and methods. Net assets had been dropping in 2008, 2009 and 2010, but had risen in 2011.

Key points in the proposed budget were:

- a 3 % reduction in the base contributory share;
- no increase in the base contributory share for the duration of the budget;
- no entry fee was proposed; because the Member States owned an asset, the Convention allowed for new Member States to be required to pay an entry fee, but for the previous budget cycle a resolution had been adopted that there should be no such fee, and Mr. Patoray was proposing the same for the new budget cycle;
- the Corresponding Member fee was currently at 10 % of base contributory share; this had been a decision of the Members several years previously;
- Mr. Patoray showed a graph comparing the 2009–2012 budget with that for 2013–2016. The inflation rate in France was currently coming down each month and Mr. Patoray had consequently based the amount allowed for inflation in staff costs on 2 %;
- adjustments had been made for travel and accommodation depending on where meetings were located; meetings in New Zealand would lead to higher travel and accommodation costs than in Prague, Bucharest or Ho Chi Minh City;
- potential risks, which Mr. Patoray did not wish to exaggerate, were: possible changes in the Eurozone, or Member States being unable to meet their financial commitments to the Organization. But it was necessary to proceed on the basis of the best information currently available, with a budget reflecting the current operational level of the Bureau.

Mr. Patoray presented the budget for Members' approval; details were to be found in the draft resolution. They were being asked to vote on the overall credits and the amount of the base contributory share. The CIML had already reviewed the detail of each year and each item and this had resulted in the overall four-year budget being presented to Conference.

Mr. Edelmaier said that he was obliged to pass on a message from his Government, which had taken a decision to reduce the amount of money paid to international organizations. He was very glad to see a reduction in the OIML contribution, but was not authorized to accept the budget and was obliged to abstain. However, he was sure the money would in fact be paid.

Mrs. Van Spronsen asked for clarification of item 2 of the draft resolution; the base contributory amount was shown as 14 000 euros, but the total amount was shown as 56 000 euros; she felt that Governments would rather see the total 56 000 euros payable in the four years.

Mr. Patoray explained the reasons for the figures being shown as they were; this was because Article XXIV of the Convention required the Conference to decide the overall amount of credits necessary to cover the Organization's costs; however, he had no problem with the alteration asked for, since the overall result would be the same.

Draft resolution no. 9 was read:

“The Conference,

Having regard to Article XXIV, first paragraph, Article XXVI (1), and Article XXVIII, second paragraph, of the Convention,

Noting Resolutions no. 7 and no. 10 of the 47th CIML Meeting,

Considering that the total number of base contributory shares, taking into account the classification of Member States as reviewed in 2012, is 126 for the year 2013 and, after reclassification of some Member States, 138 for the remaining years of the 2013–2016 financial period,

Resolves:

- (a) The overall amount of credits, necessary to cover the Organization's operating expenses shall be €8 278 200 for the 2013–2016 financial period;
- (b) The annual base contributory share for the 2013–2016 financial period is €14 000. This results in an annual contribution for a Member State classified according to Article XXVI (1) of the Convention in Class 1, Class 2, Class 3 or Class 4 of €14 000, €28 000, €56 000 or €112 000, respectively,
- (c) In case of admission of a Member State during the financial period, the overall amount of credits mentioned in (a) is increased with the contributory share of that Member State, calculated from its classification and the base contributory share, proportionate to the period from its admission to the expiry of the financial period,
- (d) For the 2013–2016 financial period, newly admitted or readmitted Member States shall not pay an entry fee.”

Austria abstained; there were no “no” votes, so the resolution was approved.

10 Examination of the situation of Member States in arrears

10.1 Overview of Members in arrears and actions taken

10.2 Procedure related to resignation and readmission of Members

Mr. Patoray informed the Conference that at the present time no Member State met the criteria set out in Article XXIX of the OIML Convention, which indicated that any Member State which was three consecutive years in arrears would be struck off the list of Member States. However, at the present time almost 25 % of the 2012 Member State contributions had not yet been paid. If anyone was in doubt as to whether their state had paid, that information was available; all of them had been reminded several times and would shortly be contacted again. There had been a good response to contacts made; some late payments had been due purely to communication, so he was not unduly concerned at present. The BIML staff had information and could answer queries, and a notice had been prepared for later distribution.

Member States that had been struck off in the past included:

- Ethiopia and Guinea. There had recently been contacts with Guinea and there were hopes that they would be able to meet their commitments once again and repay their past dues;
- Lebanon: no information currently available;
- Venezuela: had contacted the OIML in 2008 and again more recently in 2012;
- Cameroon: had paid its 25 000 euro debt in 2011;
- Zambia: was working off its debt significantly, to the extent of over 27 000 euros, 16 000 of which was paid in 2012, and had indicated that they would like to come back as a Member State.

There were currently six Corresponding Members which met the requirements of Article XXIX and had been late in their payments for three consecutive years:

- Burkina Faso had made two payments totaling 1 300 euros in 2012, so they were making attempts, but had not yet quite met the requirement of paying for the entire year, though it was hoped this would soon happen;
- Sudan had tried to make a payment of 2 670 euros through the Bank of Dubai. Due to an initial lack of clarity as to the actual source of the funds, the Bureau had been obliged to send it back to the Bank of Dubai with instructions to return it to the sender. Mr. Patoray had e-mail contact that morning with the representative of Sudan, who would make another attempt, helped by information from the Bureau on how to do so;

- The Democratic People's Republic of Korea had been granted a special accommodation in 2000 to repay their debt of three years as a Member State. They had repaid some of their debts but not all; Mr. Patoray had exact figures. They still owed 25 700 euros of their past debt, and now had a 4 000 euro debt as a Corresponding Member, as they were three years late. Under current guidelines they would be struck off in 2013. Mr. Patoray had been in contact with their embassy in Paris; several attempts had been made to reconcile the numbers and such attempts were continuing;
- The Dominican Republic had indicated that they did not wish to repay their past dues, so would be struck off the list of Corresponding Members;
- Gabon was three years behind; Mr. Dunmill had been trying to make contact with them, but without success;
- Rwanda was in the same condition. Letters had been sent reminding them that they needed to pay before the end of 2012 or they would be struck off the list.

Mr. Patoray asked any of these Members who might be present to contact staff, but said that contacts were being attempted in all cases, either personally or through Embassies.

In the past, the Union of the Comoros, Nicaragua and Tajikistan had been struck off the list of Corresponding Members, but there was no further information or contact.

Greece, Mr. Patoray wanted to mention, had sent a letter requesting to have its classification reduced, based on population rather than economic condition. They claimed that their population had dropped below 10 million. World Bank data for 2010, however, which the OIML had always used, showed a population of well above 11 million, so there was no basis for the request to be met. He was not sure how this should be handled, but his own response would be to abide by the World Bank figures.

Mr. Mason summarized that there were potentially two issues: the matter of classification based on population numbers, he believed, if the Conference agreed, was a matter for the Director. However, he believed that the letter also made reference to economic conditions, and here, he believed, it was open to the Conference to consider the applicability of the second paragraph of Article XXIX, which read: "However, the situation of certain Member States who may find themselves in a position of financial difficulty, and may not for the moment be able to meet their obligations, shall be examined by the Conference, which may in certain circumstances grant them delays or remissions". Mr. Mason considered that the Conference should consider whether they wanted to regard this letter as a request for consideration under that paragraph. It might be convenient, if their Indonesian and Algerian colleagues were also proposing to make a similar argument, for all three to be considered at the same time.

Dr. Harvey considered that the Director's proposal to use the World Bank figures was a good one. He did however consider that if there were more accurate and substantiated recent figures these should take precedence. It was not impossible that changes had happened since the World Bank compiled the 2010 figures and if a country could substantiate changed statistics this should be taken into account. He believed that this should be laid down as a principle, and the decisions on it left to the Director rather than case by case decisions being made by the Conference.

Mr. Onyancha said that most countries compiled national statistics, and that the most recent version of these should be sought. He was surprised that the Convention placed its faith in a single set of figures.

Dr. Schwartz felt that the World Bank data were sufficiently objective and were a clear basis, which should not be left unless a Member State could demonstrate by any other objective evidence that population or other data differed from those of the World Bank. Otherwise there would be endless discussions.

Dr. Harvey said this was what Australia had been saying – the World Bank data should be adhered to unless valid and substantiated proof was available; this could be laid down as the principle upon which the Director would make decisions.

Mrs. Lagauterie agreed with her German colleague and insisted that it was not the business of the OIML Conference to discuss these figures. Many larger and more important UN type international organizations used the World Bank figures in such cases and it was not for the OIML to take contrary decisions. She personally could not depart from the previous arrangement without the agreement of the French foreign minister and she was sure this would be the case also for other Members.

Mr. Carstens said note had been taken of all the comments and Greece would be contacted and the matter be considered to see whether anything could be done, but it had been the custom to base decisions on the figures of the World Bank.

Before going on to agenda item 10.2, Mr. Klenovský (who had chaired this item) wanted to inform Members that it was necessary to go back to item 2.2, on the question of official languages. Overnight a new text for draft resolution no. 1 had been prepared and agreed with the French delegation. He asked Mr. Kool to read the draft resolution prior to its discussion and approval:

The Conference,

Having regard to Article XI of the OIML Convention,

Noting Resolution no. 1 of the 44th CIML Meeting and Resolution no. 7 of the 46th CIML Meeting,

Considering that French is the official language of the Organization and that, in practice, English is the Organization's main working language,

Resolves:

- (a) Conference invitations, agendas, working documents, minutes and resolutions, Committee resolutions, circulars to Committee Members, CIML President and BIML Director's reports to the Committee, OIML Recommendations, Documents and Basic Publications, and OIML budgets and financial reports shall be made available in French and in English;
- (b) The OIML web site shall be available in both English and French versions;
- (c) The OIML Bulletin shall be published in English with articles occasionally also published in French when appropriate;
- (d) Other publications and communications shall be in English;
- (e) The Bureau may make available translations of publications into other languages provided by the Member States, if it is clearly indicated that the OIML is not responsible for the translation;
- (f) Conferences and meetings of the Committee shall have simultaneous interpretation from French to English and from English to French;
- (g) On occasion, Conferences and meetings of the Committee may have interpretation to and from other languages, provided this is not funded from the Organization's regular budget;
- (h) All other meetings shall be conducted in English without interpretation provided by the Organization.

Mr. Mason explained the underlying thinking behind the different treatments for Conference and Committee papers, which was that the Conference was recognized as a very formal proceeding and therefore it was right that the official language should be used for all of the documents relating to the Conference. The Committee was regarded as being a working institution of the Organization and therefore it was believed that it would be more convenient for many of the papers relating to Committee meetings to be in English. However, it was also believed that there were certain important documents (such as circulars to Committee Members and the reports of the President and the Director to the Committee) which it would be desirable to make available in both French and English. These therefore now appeared under a) and not c).

Mr. Mason's second point of clarification was that the French version of the web site would be maintained, though it must be clear that this would not be an exact mirror. There was likely to be more material on the English web site than on the French one, but it would again be the intention that important documents continue to be made available in French and would be put on the French version of the web site.

Another matter which had been raised the previous day had not been reflected in any changes in the draft resolution. This was the point that all other meetings should be conducted in English without interpretation provided by the Organization. This referred primarily to project group meetings and that the right of French speaking Members to make comments and contributions in French in such meetings was recognized. The intention would be that at any technical meeting someone from the Bureau would be present who would have enough working knowledge of the French language to be able to assist any members of the project group who wished to make their comments in French. He wished it to be made clear in the Minutes that it was regarded as one of the tasks of the Bureau staff at such meetings to assist French speaking Members to make their points in French.

Mr. Klenovský thanked Mr. Mason and asked for comments.

Mrs. Lagauterie thanked Mr. Mason for the changes to the draft resolution and for his comments and stated that the French delegation was in full agreement with this resolution.

Dr. Richard stated that Switzerland was also in support with the changes.

The resolution was approved without abstentions or "no" votes.

Mr. Carstens then took over the chair.

10.2 Procedure related to resignation and readmission of Members

Mr. Goulding felt that the Conference had stopped rather suddenly the day before. He had been under the impression that many matters had been discussed under 10.1, for example the Greek situation, and that the relevant resolutions had not all been presented. He had some comments to make on the resolutions.

Mr. Patoray replied that the resolutions for item 10 belonged under 10.2, which was where discussion had stopped the previous day. It was indeed correct that the three draft resolutions under 10.2 had not been discussed at all. They had stopped rather abruptly the previous day at the point where the first of the draft resolutions was showing on the screen. There had also been some comments from the floor during the presentation on agenda item 10, regarding a possible delay in the implementation of changes in contributions. This point mainly concerned the Members in arrears.

Regarding the letter from Greece, Mr. Mason said that the proposal was that the Greek letter should be considered again at the end of the Conference as a new item, and that this would be the opportunity for Members to take a view

- firstly on the interpretation of the Convention for considering such matters,
- secondly on the letter received from Greece, and
- thirdly on any other representations from countries that wished to put forward a case, although all of these cases concerned countries which were not in arrears but which were perhaps seeking special treatment because of the known increase in their contribution.

This separate agenda item would be taken at the end of the meeting, if this was acceptable to the Conference.

Mr. Patoray informed Members that item 10.1 concerned the examination of the situation of Members in arrears, and 10.2 related to the procedures on the resignation and readmission of those Members.

Resolution no. 19 of the 13th Conference instructed the Committee to elaborate a procedure to implement Article XXIX, second paragraph, of the Convention related to the resignation and readmission of such Members. The 13th Conference had granted Cameroon a delay of six months to

make payment of a significant part of its arrears. As reported earlier, in 2011 Cameroon had made a substantial payment of 25 000 euros. Although this was not within the six month period granted by the Conference, they were at least now making some progress towards repaying their debt.

Mr. Patoray also wished to note that Article XXIX concerned resignation only. Article XXX dealt with readmission, so the mention only of Article XXIX might be an oversight in the Resolution. He considered that Articles XXIX and XXX explained clearly the criteria for those who had not paid their dues on time and for their readmission. Article XXIX in part indicated that if the Member State had not paid for three consecutive years, it should be officially regarded as having resigned. This phrase was used throughout the remainder of the section to identify a Member State that had not paid and been struck off the list of Member States – officially regarded as having resigned.

In continuation of this, certain Member States might find themselves in a period of financial difficulty and might not be able at that moment to meet their obligations; these situations would be examined by the Conference, which might grant them delays or remissions. This was the only reference in the Convention to permission for delays; it could be interpreted as applying to any Member State, whether in arrears or not. It could be a situation to prevent future arrears, if it was known to the Conference ahead of time.

This was Mr. Patoray's opinion; others might agree or differ, but he believed the Conference could grant delays or remissions not only to countries already in arrears or struck off the list of Member States. In part of Article XXX, it stated that a Member State officially regarded as having resigned (i.e. a Member which had been struck off for lack of payment) may be readmitted at its own request on the condition that it settle its unpaid subscription due at the time it was struck off. The next sentence continued: "Such retrospective contributions shall be calculated on the basis of the subscriptions for the years prior to its readmission". Reading both sentences together, Mr. Patoray said the first sentence indicated that it was possible to reapply and be readmitted, the method of rejoining and amount of payment being spelled out in the second sentence.

But if applied to a State struck off 20 years previously, the base contributory share owed from twenty years previously would be a different amount of money from the contributions for the years prior to readmission. Mr. Patoray therefore calculated the sum due as being the contributions for the three years prior to being readmitted.

The Committee had discussed the detail of this and it formed part of the resolution to be decided on. The first point in the relevant draft resolution concerned a Member State that did not pay anything for three consecutive years. The second point in the first draft resolution concerned a Member that paid only part of their contribution. Any payment would be applied to the oldest debt first, so if only part of a year was paid, it was possible that the Member might accumulate three years of consecutive arrears, and at that point would be struck off.

Members with problems could always pay one year that was due plus one euro every year; they would never be struck off because they would always be less than three years in arrears. However, such a Member would always be late in their payment, but if they only paid partial amounts, and if these amounts were applied to the oldest debt, eventually three years' debt would be arrived at and the Member would be struck off.

The third point indicated that the Bureau must give a clear warning six months in advance before the Member was struck off. Invoices and reminders would be sent all along, but this would be an official letter through diplomatic channels that there was the possibility of being struck off if the requirements were not met.

The fourth item made it clear that this would also apply to a Corresponding Member. Corresponding Members were now charged ten per cent of the base contributory share, and if they failed to pay this the same procedure would be used as for a Member State.

All the above, Mr. Patoray said, formed the content of draft resolution no. 10, which would be the first to be considered.

Mr. Patoray informed the Conference that draft resolution no. 11 concerned the procedure for readmission of a Member State or Corresponding Member. The total amount calculated on the basis of the subscriptions for the three years prior to readmission must be paid, according to the second sentence in Article XXX. As an example, regardless of when they had been struck off, a Member State which wished to rejoin in 2013, and which had arrears at that time, would be required to pay for 2010, 2011 and 2012, plus the current year of 2013. So their total rejoining bill would be 56 600 euros. Some Members which had been in arrears when they were struck off might wish to return as Corresponding Members. This had been done in the past. But, in Mr. Patoray's opinion, the arrears they needed to pay were the arrears at the Member State level they had held when they were struck off. So their total bill would be 44 000 euros of Member State arrears including 1400 euros for Corresponding Membership

Mr. Patoray reminded Members that there were four items in the Resolution, relating respectively to

- 1 someone who had never paid anything for three years,
- 2 someone who had paid a small amount for several years so that the debt amounted to three years' contributions,
- 3 instructions for the Bureau to give an official warning through diplomatic channels, and
- 4 a statement that similar procedures applied to Corresponding Members.

Mr. Kool then read draft resolution no. 10, which was as follows:

“The Conference,

Having regard to Article XXIX of the Convention,

Desiring to clarify Article XXIX, first paragraph, of the Convention, with respect to Member States which have not fully paid their annual contribution,

Resolves:

- a) A Member State which has not paid its annual contribution for three consecutive years shall automatically be considered as having resigned, according to Article XXIX, first paragraph, of the Convention.
- b) A Member State which has not fully paid its annual contribution shall be automatically considered as having resigned when its accumulated arrears amount to the total of the last three years of contributions due.
- c) A Member State in arrears will receive a final written warning at least six months before the expiry of the three year term mentioned in a) or b). The warning will include a request to pay the full amount of arrears before the expiry of the three year term.
- d) The provisions of a), b) and c) apply accordingly to Corresponding Members with respect to annual Corresponding Member fees.”

Mr. Goulding said that his comments applied to all three draft resolutions but he did not want to wait to the end before making them. He thanked the Director for his clear interpretation and stated that he understood its logic. However, he said, he wanted to make it as easy as possible for Members to rejoin the OIML. To this end, he felt that an attempt should be made to keep the debt as low as possible, and he would also prefer for it to be fixed. Everyone knew how difficult it was to obtain money from their parent government departments, and a rolling total which changed every year would present an additional problem. He wanted to ask the Conference for further ideas, but he had himself thought that it would be a good idea to reduce Members to Corresponding Members as soon as the first year was unpaid, which would reduce their further debt. Alternatively, he wondered if they could be asked to resign immediately, so that they would only have one year's debt.

Dr. Schwartz commented that he understood, and to some extent sympathized with the point the UK was making. On the one hand, the Convention had to be followed, and the Draft Resolutions did this. He suggested sending a warning letter as early as possible to those who did not pay their fees, perhaps

after the first year and again after the second year, but if they did not react, he did not think the Convention allowed for any other type of action.

Mr. Valkeapää supported Germany's view but added a comment and question to the Director. He said that once in Finland they had been late with the payment, and they had not received any reminder until the following year; this had caused quite a big problem because the payment had gone into another budgetary year. Other countries could be similarly affected. Perhaps this was already in place, but it would be appreciated if the Bureau could send prompt reminders to countries which were late with their dues. Payments were asked for early in the year, and a prompt reminder to those who had not paid by the summer would be much appreciated.

Mr. Patoray replied that the system had changed somewhat. Invoices were sent early in the year, and the Convention required Members to pay early in the year, but there had never been any enforcement of this, or penalty for paying later in the year. He added that 25 % of 2012's dues were currently outstanding. A formal written reminder was sent at the end of the second quarter to any country in arrears, and Members were regularly made aware of their current situation. One of the first tasks on the new database was to put together information relating to Members. Some countries had to pay later in the year because that was their budgetary period. The database would allow for personalized reminders based on the normal behavior of each member, which would help them to avoid overlooking due payments.

Mrs. Van Spronsen asked for a slight change in the wording of the third paragraph of the draft resolution. The expression "three year term" seemed inappropriate because the arrears might have been accumulated over a greater number of years.

Mr. Mason suggested substituting "before the accumulation of the three year amount" in that paragraph, in place of "expiry of the three year term". This was duly done and the resolution was unanimously adopted.

Mr. Kool then read draft resolution no. 11:

"The Conference,

Having regard to Article XXX of the Convention,

Desiring to clarify Article X, second paragraph, of the Convention, with respect to the readmission of Member States which have officially been regarded as having resigned,

Resolves:

- a) A Member State which has officially been regarded as having resigned may be readmitted only after it has settled its unpaid contributions, the amount of which is calculated as the total contribution that the Member State would have had to pay over the last three years immediately prior to the year of readmission according to the classification of that Member State at the time of readmission.
- b) The provisions in a) apply accordingly to Corresponding Members with respect to Corresponding Member fees.

Mr. Goulding commented that the Convention did not use the word "immediately". It talked about "prior years". He had wanted this change to be made to the Resolution, in line with the request he had made on draft resolution no. 10, although it did not seem that the feeling of colleagues was in favor.

Mr. Patoray admitted that the exact wording from Article XXX had not been used. He asked for suggestions for alternatives.

Mr. Mason clarified that the proposal in the draft resolution was to calculate the arrears of a state which had been struck off on the basis of the last three years, i.e. taking into account inflation; this was not, however, the only interpretation that was possible. Conference Members could, if they wished, either take a more generous view that the three years' dues actually accumulated by the Member should be fixed for ever; or, as the draft resolution dictated, be payable subject to inflation. There was

a genuine choice: the wording of the Convention was ambiguous, and the Conference could decide which interpretation to choose and the resolution would be worded accordingly.

Mr. Patoray stated that he believed his interpretation of the Convention was the literal one. With the help of colleagues he had studied the original French version but had not found that the meaning had been changed in translation. He added that all amounts were recorded, so that if figures from the past had to be calculated this would not give rise to problems. He acknowledged that there were other possible interpretations of the wording of the Convention. As there had been inflation in the 1950s when the Convention had been drafted, he believed that there would have been an intention for the recent, higher figures to be the sum due.

Mr. Goulding thanked the CIML President and the Director for their helpful clarifications. He reiterated that he believed that fixing the debt would aid the reentry of countries to the OIML, since they would be able to tell their parent Departments exactly how much was owed, rather than have it rise according to inflation. He understood and sympathized with the original interpretation but preferred the alternative one. He asked the Conference to give weight to the sentence in the Convention which read "... on condition it settle its unpaid subscriptions due at the time it was struck off".

Mr. Birch wondered whether these outstanding debts were included in the balance sheet.

Mr. Patoray affirmed that this was done. Part of the next resolution was aimed at correcting some errors in the accounting of the arrears.

Mr. Mason informed Members that these debts were considered like any other debts: when they were short term they were still shown as an asset on the balance sheet, but at a certain point provision was made for what by then was regarded as a bad debt, and eventually that debt was written off. This was one of the consequences of the move to accrual accounting.

Mrs. Lagauterie referred to the French text of the Convention, which seemed to her to confirm the sense given to it by Mr. Patoray.

Dr. Harvey expressed agreement with the sentiment of the UK in trying not to overburden a country in debt, but to encourage them to rejoin as a Member.

Mrs. Van Spronssen said the Netherlands also supported the UK suggestion of having a fixed amount.

Mr. Onyanha supported the sentiments expressed by the UK and believed the Convention could be interpreted as setting the outstanding arrears at the level they were at in the year when the country had been struck off. The OIML was keen to attract new Members, and most of these were developing countries rather than wealthy ones.

Mr. Edelmaier said Austria believed that the draft resolution interpreted the Convention correctly. If the amount of money was that prevailing at the time of being struck off, why would the Convention contain a phrase about calculating it?

Dr. Schwartz expressed agreement with Austria in believing draft resolution no. 11 was fully in line with the Convention.

Dr. Richard supported the text of draft resolution no. 11, adding that in a period of high inflation any other interpretation could cause problems.

Mr. Deleu expressed support for the present version of the resolution.

The resolution was then put to the vote. Australia, Israel, Kenya, Netherlands, New Zealand, Spain and the UK abstained. There were no "no" votes.

Draft resolution no. 12 was then read:

“The Conference,

Having regard to Articles XXIX and XXX of the Convention,

Recalling its Resolutions no. 10 and no. 11, and Resolution no. 19 of the 13th Conference,

Noting Resolution no. 27 of the 46th CIML Meeting, and Resolution no. 9 of the 47th CIML Meeting,

Considering that for some Member States the OIML accounts show arrears in excess of three years of membership contribution; that these should not have amounted to more than three years of membership contribution; that the accounts need to be adjusted to rectify this situation,

Resolves:

- a) Current Member States and Member States regarded as having resigned, for which the OIML accounts show arrears in excess of three years of membership contribution, shall have their arrears reduced to three years of membership contributions;
- b) The reductions shall be accounted for in the 2012 accounts. Any deficits resulting from these reductions shall be compensated by drawing from the reserve funds;
- c) The provisions of a) and b) apply accordingly to Corresponding Members”.

There were no abstentions or “no” votes so this resolution was approved.

11 Interpretation of the OIML Convention

11.1 Article XV: Case where the position of First Vice-President becomes vacant

Mr. Mason explained that Article XV of the OIML Convention called for the election of a CIML President and a First and Second Vice-President, and ruled that in a case where the President was absent or incapable, the first Vice-President should temporarily assume the duties of the President.

At its 45th meeting, the Committee had considered the fact that Article XV did not deal with what mandate the Second Vice-President has in the case where

- the President is either absent or incapable, and
- the first Vice-President is also either absent or incapable.

It had been noted at the 45th meeting that the Convention, although it made a distinction between a first and second Vice-President, did not specify any procedure for defining their respective mandates.

One possibility, which had been examined at that time, was simply to regard the most senior of the two Vice-Presidents as the first Vice-President, seniority in this case meaning the person who had been in that position longest. However, the view taken by the CIML at its 45th meeting had been that it was preferable actually not to follow this process but to follow a process in which in effect two separate posts were created, one of first Vice-President and another of second Vice-President. Under this process, if the position of first Vice-President became vacant, the second Vice-President would temporarily become first Vice-President until the Committee itself was able to follow its procedure to elect a new first Vice-President.

Mr. Mason said that he had been instructed to prepare a proposal to be submitted to the present Conference on that interpretation. That Resolution was currently in front of Members. It was of course open to the Conference to revisit the view which had been taken in Orlando two years previously. There were advantages in simply adopting a seniority view instead of separating out the concept of a first Vice-President’s position and a second Vice-President’s position. Equally, he wished to make it clear that at the Orlando meeting, the view of the Committee at that time had been that that was not the appropriate way forward, and therefore the fairly simple draft resolution in front of Members was the one which reflected the position taken two years previously.

Mr. Goulding said that he was fairly happy with the draft resolution but it did seem logical to him that if the first Vice-President resigned, the second Vice-President should automatically take over his place, and nominations be sought for a second Vice-President.

The resolution was unanimously approved.

11.2 Article XVII: The meaning of the term “colleague”

Mr. Mason explained that this was once again an opportunity for the Conference to consider an interpretation of the Convention, but in this case it was an interpretation of a custom and practice which had built up over many years. The OIML had been functioning on the basis that a CIML Member who was unable to attend meetings might send one of his or her staff or another member of his or her administration in his or her place, and that that person was permitted to take part in discussions, and, crucially, to vote on behalf of the Member.

The Convention did not officially sanction that process, because there was a procedure whereby a CIML Member might give another CIML Member the right to vote on his or her behalf. This was the so-called proxy, and there was a view that this was the only form of transfer of voting that had been envisaged at the time when the Convention had been drawn up.

Equally, it had to be remembered that the Convention had been amended so that every single Member State designated a Member of the Committee. In the OIML’s first few years, the Committee had not been the same as the Committee in its present form, which now represented all the Member States.

It was generally believed that the custom and practice which had been developed within the Committee was consistent with the Convention as amended. It should in his view simply be confirmed that, where the term “colleague” was used, this referred not just to another CIML Member but alternatively could be someone from the CIML Member’s own administration, who therefore in effect automatically held the proxy of the CIML Member. This was the interpretation which was before Members, and gave an opportunity to clarify and confirm a procedure which had certainly worked extremely well for several years. He hoped that the matter would be uncontroversial.

Mr. Carstens asked Mr. Kool to read draft resolution no. 14, which was as follows:

“The Conference,

Having regard to Article XVII of the Convention,

Noting Resolution no. 26 of the 46th CIML Meeting,

Considering that the 1968 amendment of the Convention changed the membership of the Committee from 20 experts designated by the Conference to one representative per Member State,

Resolves:

A ‘colleague’ as mentioned in the first paragraph of Article XVII of the Convention, may be either another CIML Member or someone designated by the absent CIML Member to represent him or her. In the latter case, the representative shall be from the same Government or administration as the absent CIML Member and may not represent other CIML Members, that is, may not receive proxies from other CIML Members.”

Mr. Johnston asked for the rationale for this colleague not being allowed to represent other CIML Members as well as their own. Such a person might be designated at the last minute due to illness or conflict, and that Member State might already have accepted proxies of other countries. Confusion could thereby arise. If a person had been designated to represent his or her country, he could not understand why they could not fulfill all the functions of the Member.

Mr. Klenovský explained that the CIML Member was considered as being nominated by a decision of his Government; he was hesitant about having the ability simply to pass this duty to another member of the administration. He considered this to be controversial.

In response to Mr. Johnston’s question, Mr. Patoray explained that CIML Members were generally known to each other. This had been interpreted as implying that when a proxy was given, this resulted from confidence in the individual attending the meeting representing correctly or accurately the wishes of the individual giving the proxy. If for some reason that CIML Member could not attend, the country giving the proxy might not be aware of that and might not find the substitute person acceptable.

Normally when giving a proxy, first and second choices were given; the Bureau would assign the proxy to the second choice. It was of course up to the Conference to decide the point.

The vote was then taken. There were two abstentions and no “no” votes so the resolution was adopted.

12 Date and venue of the next Conference

Mr. Kool told Members that Article X of the Convention specified that there should be a Conference at least every six years. Present practice was to have a Conference every four years. The Convention allowed the Conference to delegate the responsibility to fix the date and place of the next Conference to the Committee; however, it was felt to be appropriate that the Conference should at least fix the year in which the next Conference should take place, which would coincide with the currently used four year financial period. Draft resolution no. 15 therefore read:

“The Conference,

Having regard to Article X of the Convention,

Considering the standing practice to organize a Conference once every four years,

Resolves:

The Committee is hereby charged to organize the 15th Conference in 2016, the venue and date to be decided by the Committee”.

This resolution was unanimously adopted.

Mr. Carstens then said that it was necessary to go back to Resolution no. 10, as there appeared to be another change to be made.

Mr. Kool said that in the first sentence of the paragraph (c) of Resolution no. 10, the word “expiry” had been changed to “accumulation” and “term” to “amount”. However, in the second sentence the same words appeared. For the sake of simplification, it was suggested that in the second sentence a section should be deleted, so that the sentence now read “the warning will include a request to pay the full amount”.

Mr. Dixit said that in the case of some poor countries which were not able to pay their annual contributions, they should not be expelled but merely requested from time to time to pay their arrears. Governments should be approached because the CIML Members were not themselves their Governments and did not necessarily have access to the funds to pay their contributions. Simply to expel them for non-payment was not good for international trade and commerce.

Mr. Mason suggested that this was something that might be discussed in the next item, because, although this dealt primarily with the request from Greece, it seemed to him to be necessary to discuss how to approach countries which made the argument that they were in difficulties before they came into arrears. This need not stop them passing the resolution, which was primarily about the nature of the warnings which were given, rather than the options which were then available.

The (altered) resolution was passed unanimously.

Regarding the letter from Greece, Mr. Mason said that it was important to look first at the second paragraph of Article XXIX of the Convention. As he understood it, there was not much precedent for dealing with the situation of countries that were up to date but anticipated that they would have problems in paying the full amount of their contributions. This did not seem to have happened in the recent past. Normally they were considering whether there was a case for special arrangements for States that were already in arrears. So it was important to be clear about whether the Conference itself wanted to consider any sort of ability to adjust, or to introduce special treatment for a Member State before they were in arrears.

Taking Article XXIX again, there were two possible interpretations. One was that the second paragraph was only applicable to countries which were already in arrears. That interpretation would be

based on the fact that the first paragraph talked only about countries which were already in arrears. The second interpretation would be that this paragraph could be read by itself, that it would allow the situation of those Member States which found themselves in a period of financial difficulty to put a case for the Conference to examine their arguments and themselves to give either delay or remission in the contributions that they would otherwise have to pay. Bearing in mind that the OIML had tried to be flexible in their interpretation of the Convention, his recommendation would be that the Conference should take that second interpretation. If that interpretation was not taken, then there seemed to be no basis on which the Conference could consider the request from Greece, or indeed any from any other country which wished to make an application for delay or remission. He invited comments on this choice.

Dr. Schwartz said that Germany welcomed the proposal and would support it.

Mr. Björkqvist also expressed support for the proposal and asked what would happen if such situations arose during the four years between two Conferences.

Mr. Mason replied that the present occasion offered an opportunity to consider those questions. If he was thinking about such problems in the period following the Conference, he might be thinking of suspension instead of formal exclusion; some form of temporary arrangement that could be made with the Member State on the authority of the Committee or the President and this arrangement would then be explained to the next Conference. A past President, when consulted, had indicated that there was precedent for the President to take certain decisions which simply had to be taken in order that the Organization could function between Conferences. Such decisions would be brought to the next Conference for retrospective approval.

Speaking on behalf of his country, Mr. Klenovský believed he understood the positions of Germany and Sweden, but had reservations about what sort of objective evidence concerning financial difficulties would be produced for judging such matters.

Mr. Edelmaier said he did not know on what criteria this decision would be based; also, it should be applicable to all countries which had some financial difficulty, and maybe there should be clear criteria on how to deal with this and what the outcome would be.

Mr. Björkqvist thought the first question to discuss was how to interpret the Convention. Sweden's view was that the Convention could be interpreted in this way. The next question was to develop criteria to analyze the situation.

Mr. Mason supported what the Swedish delegate had said. At the moment the only question being considered was whether this interpretation was acceptable. There was a separate question of what decision the Conference should make if it was accepted, and obviously the amount of time that a country had to put its case, the amount of argument that they were able to put forward, and the amount of preparation that they had made would, he was sure, be taken into account by the Conference in making that decision. The Conference might well be considering representations from countries other than Greece even in the current session. The first question was whether the Conference could consider it. He hoped that the sense of the meeting was that this could be done.

Mr. Goulding expressed support for consideration of such things.

Mr. Deleu felt that the Convention was very clear that the Conference should concern itself with such matters.

Mr. Carstens stated that if the second paragraph was read together with the first, then the State's position was being considered because they had been struck off the list, or, on the other hand, if they considered more liberally, then the second paragraph could be taken on its own.

Mr. Johnston said that he could not imagine that the Convention could be saying that a Member had to resign before it could be considered that he was in financial difficulty. The intent had surely been for the Conference to be able to take the Member's situation into consideration.

Mr. Christodoulou felt that the letter from Greece must be considered. He was sure that the population was decreasing every year because of the crisis, but might go up again in 15 or 20 years. It was better to accept the letter as being the truth.

Mrs. Van Spronssen expressed her conviction that these provisions were in the Convention in order to prevent the Member States from coming into arrears. If there were three years of arrears, then the country should be struck off, but if there was some way to avoid this, then the Conference should do something about it.

Dr. Schwartz said that this was exactly Germany's reason for supporting Mr. Mason's proposal, because the spirit of the Convention was to prevent the Member States from reaching such a problematic situation.

Mrs. Lagauterie said she had returned to the French version of the Convention, and found that it was not identical to the English version. She would translate the original as "the obligation will be examined", and not the stronger "shall be examined". With regard to Greece, the Conference was being asked to examine the situation from a basis that was not that presented by other countries. The Foreign Minister had not sent her any instructions as yet, so she would not comment yet, because she believed that this situation must have arisen also in other, larger organizations. She feared that if the Conference started accepting statistics other than those of the World Bank, they could be approached by other States offering their own statistics on population or other matters. It would be very difficult to apply coherent and consistent criteria in these circumstances. Obviously though, the position of certain States could be looked at.

Mr. Mason said that there was now confirmation from the Conference that they were prepared to accept that they had the right to examine whether this Member State was in a position of financial difficulty such that a delay or remission should be granted.

During the discussion the previous day, the Conference had considered whether they should move away from the practice of basing their classification decisions on the most recent World Bank data. Mr. Mason's understanding was that the Conference had decided that this should not be done. There were very clear reasons why it should be a matter of common reference how to calculate something that could produce an automatic effect. It was known that in most cases World Bank data would lag behind actual population data; that would normally be to the advantage of the Member States, most of whose populations were rising, but there was an absolutely clear understanding. Mr. Mason hoped that the letter from Greece would be considered not as a request to take different statistics, but as a request for special consideration. The full letter asked for Greece's situation to be taken into account. The fact that their population was falling was further evidence of their financial difficulty. Equally, they needed to recognize how much financial information had been made available to the Conference. The letter, though dated 29 August had in fact only been received on 7 September. Mr. Mason had seen it when he had visited the Bureau on 14 September; there had not been any further supporting material from Greece, and also, of course, Greece itself was not represented at the Conference.

The Conference could take into account also whether Greece, as a Member State, had made full use of all the options open to it to put forward an argument. Mr. Mason said the question needing to be examined was whether the Conference had enough knowledge about Greece's financial difficulties to grant a remission. What they had asked for was in effect a 50 % reduction in their contribution on the basis of their financial difficulties.

Mr. Patoray offered clarification of the Greek population numbers published by the World Bank. At no time did it show the population dropping below 11 million. The OIML's numbers were, however, based on 2010, and there had been a reduction of about 9000 between 2010 and 2011, but they were still well above 11 million in 2011. The population had been increasing up to 2010 and now showed a small reduction.

Mr. Johnston noted that the letter had been signed by the General Secretary of Commerce, who had made the case, based on more recent data, that their country's population had dropped below 10 million. The Greeks might or might not know that the OIML used World Bank data. Canada's other

point was that because Greece believed it had a case related to population, it had not made out a case based on economic conditions.

Mr. Onyancha supported the views expressed by Canada.

Mrs. Lagauterie said that a search of the internet had shown official figures produced by Greece giving a population of over 10 700 000. It was unreasonable for the OIML to be in a position of having to decide between different sets of statistics.

Dr. Schwartz had also researched on the internet and found different population numbers between 9.5, 10 and 11 million. But the Conference had chosen the World Bank data as their basis, and he saw no reason to deviate from this.

Mr. Carstens agreed.

Mr. Valkeapää agreed that the World Bank data should be used. This referred to the OECD, which was probably the most reliable source of information. The data was from 2010. All Members had to be treated equally, using the same data from the same period.

Mr. Klenovský believed that the majority of Members seemed to be unable to accept the Greek letter in its present form. However, as soon as the World Bank showed a Greek population figure below 10 million, the OIML would immediately respond by declassifying Greece from Class 2 to Class 1.

Mr. Mason suggested that a Resolution should be drawn up which confirmed three things:

- a) that the Conference did not wish to move away from the process of using World Bank data to decide automatic country classification;
- b) that it was not felt that the evidence so far put forward by Greece would allow a remission of fees under the second paragraph of Article XXIX of the Convention; but
- c) that it was open to the Member State to put forward further evidence, if they wished, to support the case for a remission of fees, though that would have to be decided by the next Conference.

Mr. Mason said that, although this should not be included in the resolution, he as President might well have some difficult decisions to make between the present time and four years later, regarding how to deal with a case that was put forward after the Conference.

Mr. Carstens asked whether any other countries present wanted to make a representation for a reduction at the present time.

Mr. Ardianto wished to speak about his country's contribution. Indonesia basically agreed on the system, but needed more time to pay the increased contribution because under the Indonesian Development Plan the budget for 2010 to 2014 (including the contribution to the OIML) had already been drawn up. He hoped this could be taken into account under the new system. In 2015 of course the increased contribution would be accounted for in the country's new budget. His country was one of those which had not paid its contribution by the deadline. He was therefore asking for his increased contribution to be payable only from 2015.

Mr. Mason asked for clarification. If the proposal was that the whole system, i.e. everybody's reclassification be put back two years instead of one, then that was a matter which had already been voted on the previous day, and which would have very significant consequences for the budget as a whole. He would not therefore want to ask the Conference to go back on a resolution they had already approved. If, however, Indonesia was requesting an individual delay in their own subscription, under the second paragraph of Article XXIX it was possible for the Conference to grant that, but it would have to be on the basis of whether they had been persuaded by what Indonesia had said so far. There was also the possibility that if the Conference did not decide to offer special treatment immediately on the basis of what had been said, they could leave it to the Committee to consider any further arguments put by Indonesia, in the same way that they had said they would do for Greece.

Mr. Patoray added that it was his opinion, after reviewing past minutes, that past Conferences had decided that it was not the role of the Committee to grant any kind of considerations to Members. This

might have happened in the past, but it was clear from past minutes that the Conference wished to keep this task for itself, and to perform it based on the wording of the Convention only. This was his advice to the Conference.

Mr. Ehrlich said that since important budgetary considerations were involved, he would like to ask the Director what the effect on the budget would be, and what areas would be affected if such decisions were made. He added that if there had to be further budget cuts the USA felt that there could be further cuts in the costs of meetings and of travel and accommodation.

Mr. Patoray replied that he would have to know the full impact of the considerations before he could answer the question. For example, if the rises were delayed for a year, would this be for a single state or for all reclassifications? If there were a reclassification delay for all the Member States, the total budget for 2014 would have a negative 51 000 euro balance. If the increase were implemented in 2015, there would not be a significant effect for 2015 or 2016, but the total budget for the four years would be a negative 27 000 euros. There would thus be a serious impact on the budget. It would be difficult to say rapidly what aspects would suffer, but obviously all non-essential expenditure would have to be thoroughly reviewed. Everything would be back on the table. The fund for developing countries, which had been well supported, would be the first to suffer. Any non-essential travel, such as planned meetings and training sessions, would have to be looked at, and the special fund would be directly affected. In short, there would not be the funds to do the work that needed to be done. Mr. Patoray hoped staff numbers would not be affected, as staffing was already as lean as was possible.

Dr. Schwartz wished to support the USA. It was hard to consider a delay or remission without knowing the exact effect it would have on the budget. This was a general matter and not merely a question of requests from Greece or Indonesia.

Mr. Johnston asked a procedural question: assuming the resolution was passed and the President had to make some tough decisions, he wanted to know on what grounds it would be decided whether the economic model put forward by Greece or other countries was sufficient to merit a dispensation. The Conference had decided that World Bank figures would be used for population; yet they seemed to be on the point of accepting economic models which might vary from country to country.

Mr. Ardianto said that it was hard to talk about his own country's contribution, but it would be possible to pay the contribution in 2015 as it was a new budgetary cycle.

Mrs. Van Spronsen said she understood that the Indonesian delegates' problem was getting the money from their Government. This meant that if Indonesia did not pay its increased contribution until a year later, this was 28 000 euros less on the budget. But perhaps Indonesia could repay this debt in subsequent years by paying somewhat over the contributions for those years.

Mr. Patoray pointed out that Indonesia were already paying 14 000 euros; the debt would be the additional 14 000 euros due in 2014. He agreed with the Netherlands that some of the money due in 2014 could be added either in full in 2015 or else in installments to each of the next two years' contributions until the debt was repaid. This seemed to offer a compromise solution.

Dr. Schwartz said that once again there would be deviation from the rules, with an effect on the estimated budget. Before taking a vote on this deviation he would like to know its exact effect.

Mr. Mason replied that he did not believe there was any deviation from the rules; they were trying to give guidance to a Member State about the options that were open to it if its existing request for a remission was not accepted. Clearly there were possibilities for any Member State to consider its position. If this meant temporary or permanent part payment, this should not be encouraged, but should be recognized as a reality. This might be the consequence of rejecting the argument which had been put forward. It had also been identified that it would be open to the Conference, if it so wished, to approve whatever arrangements had been made between Conferences. Difficult decisions might have to be made, but could be made within the rules and approved at the next Conference.

Seeking clarification of the numbers given by Mr. Patoray, Dr. Ehrlich said that, looking at the table in 6.5 of the CIML working document, the amount in question seemed to be 28 000 euros and not 14 000 euros. He asked whether this was correct.

Mr. Patoray corrected his previous statement to clarify that Indonesia was currently paying 28 000 euros and that it would change from Class 2 to Class 3, i.e. from 28 000 euros to 56 000. It was hard to assess the impact on the budget, but 2014 had looked like a reasonably positive year, and if it could be anticipated that the funds would be repaid within the next couple of years, the impact should not be too great. He applauded Indonesia for giving advance notice of late payment; often countries simply did not pay, without giving advance notice. This delayed payment would have no effect on the budget.

Mr. Mason pointed out that if the Conference permitted the delay, other Member States might read into that a possibility of themselves following suit. The Conference was of course free to remit or to delay the payment of the 28 000 euros, but he reminded them that there could be undesirable consequences of doing so.

Mr. Kool read draft resolution no. 16:

“The Conference,

Having regard to Article XXIX, second paragraph, of the Convention,

Recalling its Resolution no. 8,

Taking note of the request by Greece of 29th August 2012 to be reclassified on the basis of the present economic situation and the size of its population, which Greece claims has dropped below 10 million in 2011,

Resolves:

- a) The basis for the classification of the Member States is and remains the figures provided by the World Bank.
- b) The request from Greece is not considered to be sufficiently supported with objective data to be able to examine the economic situation.
- c) Greece is invited to forward further information which the next Conference could examine.”

Mr. Johnston did not like the wording ‘which Greece claims has dropped...’. He would prefer ‘advises’ or ‘indicates’. ‘Claims’ implied doubt, which was not what Conference wanted to do.

Asking permission to give advice, Mr. Faber advised stopping after paragraph b), because that stated the Conference’s position clearly. After that it was up to the country to come back with more information if they wanted to do so. It was not for the Conference to invite them to do so. Then it was up to the President to make decisions and report them to the next Conference.

Mr. Carstens wondered if the first long explanatory paragraph could be reworded. He could find no reference in the letter to the economic situation. He would also like a small change in paragraph b), saying ‘... examine the fees’, or ‘the member contribution’, rather than ‘the economic situation’.

Mr. Mason replied that he took the second paragraph of the Greek letter, which said “taking also into account the present situation of our country” to imply the financial difficulty referred to in Article XXIX. They had put forward an argument but not backed it with much data.

Mrs. Lagauterie told members that she agreed with the alterations to the wording, but she did not like the term “objective” in the second point. This implied criticism of the quality of the figures offered by Greece and was not therefore very diplomatic. She would prefer the word “sufficient”, which was nonjudgmental.

Dr. Schwartz pointed out that the words “sufficiently” and “sufficient” both now appeared in paragraph b).

Dr. Harvey wished to verify that the conclusion at the moment was not to grant the request. He was not sure that this was made clear. It should be stated that at the moment the request could not be granted.

Mr. Mason suggested the wording “The request for a remission is therefore not approved”. Greece had referred to a reclassification, but for the purposes of discussion in the Conference it had been considered as an application for remission.

Mr. Carstens commented that the final paragraph had now been put back.

Mr. O’Brien commented that the reference to “financial difficulties” might be removed and replaced with a reference to “the situation”.

Mr. Mason felt, however, that in this introductory part of the Resolution it was important to use the wording of Article XXIX of the Convention, because that was the basis on which the decision to consider the request had been taken.

Mrs. Van Spronssen suggested that words should be included to the effect that although Greece had only asked for a reclassification, the Conference had also considered it as a request for remission due to financial difficulties. This would be clearer for anyone reading it later.

Mr. Johansen said that now that references to economics and finance had been removed from paragraph b), Greece might read this as meaning they should come back with more documentation about their population.

Mr. Mason replied that it must be recognized that in this case and possibly in others there would be correspondence. When he replied to the letter he would do more than merely send the Resolution. If no satisfactory arrangement had been arrived at by then, Greece would be informed of what data to produce for the next Conference. It was not possible to include this in the resolution.

The vote was then taken and the resolution was unanimously adopted.

Mr. Kool read draft resolution no. 17, which stated:

“The Conference,

Having regard to Article XXIX, second paragraph, of the Convention,

Taking note of the request by Indonesia to be reclassified only in 2015, on the basis of its difficult financial situation,

Resolves:

The request from Indonesia is not considered to be sufficiently supported with objective data to be able to examine the economic situation”.

Dr. Richard said that he had not received the impression that Indonesia was in a difficult financial situation, merely budgetary problems.

Mr. Mason commented that it seemed to him that budgetary problems were a difficult financial situation, and since this was the only basis on which the request could be considered under Article XXIX, this was the correct wording.

Mr. Edelmaier said that as he understood it, Indonesia did want to pay the outstanding contributions; perhaps this should be reflected in the wording.

Mr. Mason clarified that to delay the increase was a remission, because the total payment in the four year period would be less than intended. If on the other hand the proposal was for the Conference to grant permission for a delay, the increase being paid in a subsequent year, this was a different type of request; it might be a type of request which the Conference was able to accept but it needed to be clear which proposal Indonesia was asking the Conference to vote on. A delay in the increase was a remission but a delay in the payment was a delay.

Mr. Ardianto said that there was no problem about paying the increase in the budgetary period beginning 2015.

Mr. Mason asked whether from 2015 Indonesia would be able to pay both the increased amount due for that year and the amount which would have been due in 2014. If that was the proposal, then this was a request for a delay, upon which the Conference might take a different decision. Mr. Mason still

had some concern about authorizing a delay, which might encourage other Member States to apply unauthorized delays, but to grant this type of request would not have a severe budgetary impact and the Conference would only need to take into account its possible effect on other States. He would not wish to recommend against this proposal, and believed that the right thing to do was to change the resolution into one which was drafted as an acceptance. The Conference would then vote on the request for a delay, which might be accepted or rejected.

Mrs. Van Spronsen said that if it was only a delay it did not seem to her that a resolution was necessary. Might not the Conference just take note of Indonesia's problems and the way which had been found to solve them, so that no Resolution was necessary? They should be happy that Indonesia had told them of its problems beforehand, rather than simply not paying and creating a difficult situation.

Mr. Carstens agreed.

Dr. Schwartz also agreed, and clarified that the reclassification would take place in 2014 but that that year's payment would be delayed.

Dr. Harvey wondered whether the Conference might be even more lenient and allow Indonesia to make up the additional payment within the period ending in 2016; in other words, pay half the arrears in 2015 and the other half in 2016.

Mr. Carstens questioned whether this was for the Conference to decide or whether it could be left to the Director's normal collection of fees.

Mr. Mason asked Indonesia to state whether they were happy with this arrangement, in which case the Resolution could be withdrawn.

Mr. Ardianto expressed agreement, and so the Resolution was withdrawn.

Mr. Klenovský then thanked everyone for their attendance and closed the Conference.

Mr. Mason then made some closing remarks:

We will be saying almost the same thing tomorrow but since this is the Conference and not the Committee, I think we do need to just spend a few minutes to reflect on what excellent organization we have seen over the past two days. Our Romanian hosts have been outstandingly efficient and the facilities that they have provided are excellent. All the Romanian staff have been really professional in making the arrangements that have allowed today's and yesterday's proceedings to run so smoothly.

I would also like to thank the Conference President Professor Fanel Iacobescu, and the two Vice-Presidents Messrs. Pavel Klenovský and Stuart Carstens for their contributions. I don't know whether you have realized, but we are within four minutes of ending at the scheduled time, and I think again that is an outstanding contribution.

Finally I would like to thank the staff of the Bureau, and in particular Mrs. Patricia Saint-Germain, for the way that she has made these proceedings run so smoothly. I will be making exactly the same speech tomorrow but I would like this to go into the Conference minutes. Thank you.

FOURTEENTH INTERNATIONAL CONFERENCE

on

LEGAL METROLOGY

Bucharest, Romania,

3–4 October 2012

Resolutions

Resolution no. 1

[Agenda item 2.2]

The Conference,

Having regard to Article XI of the OIML Convention,

Noting Resolution no. 1 of the 44th CIML Meeting and Resolution no. 7 of the 46th CIML Meeting,

Considering that French is the official language of the Organization and that, in practice, English is the Organization's main working language,

Resolves:

- (a) Conference invitations, agendas, working documents, minutes and resolutions, Committee resolutions, circulars to Committee Members, CIML President and BIML Director's reports to the Committee, OIML Recommendations, Documents and Basic Publications, and OIML budgets and financial reports shall be made available in French and in English;
- (b) The OIML web site shall be available in both English and French versions;
- (c) The OIML Bulletin shall be published in English with articles occasionally also published in French when appropriate;
- (d) Other publications and communications shall be in English;
- (e) The Bureau may make available translations of publications into other languages provided by the Member States, if it is clearly indicated that the OIML is not responsible for the translation;
- (f) Conferences and meetings of the Committee shall have simultaneous interpretation from French to English and from English to French;
- (g) On occasion, Conferences and meetings of the Committee may have interpretation to and from other languages, provided this is not funded from the Organization's regular budget;
- (h) All other meetings shall be conducted in English without interpretation provided by the Organization.

Resolves:

- (a) The following OIML Recommendations are hereby sanctioned. Member States are reminded of their obligation to implement these Recommendations as far as possible:
- R 35-2:2011 *Material measures of length for general use. Part 2: Test methods*
 - R 35-3:2011 *Material measures of length for general use. Part 3: Test report format*
 - R 46-1 and R 46-2:2012 *Active electrical energy meters*
 - R 80-1:2009 *Road and rail tankers with level gauging. Part 1: Metrological and technical requirements*
 - R 106-1:2011 *Automatic rail-weighbridges. Part 1: Metrological and technical requirements - Tests*
 - R 106-2:2012 *Automatic rail-weighbridges. Part 2: Test report format*
 - R 120:2010 *Standard capacity measures for testing measuring systems for liquids other than water*
 - R 126:2012 *Evidential breath analyzers*
 - R 134-2:2009 *Automatic instruments for weighing road vehicles in motion and measuring axle loads. Part 2: Test report format*
 - R 137-1&2:2012 *Gas meters. Part 1: Metrological and technical requirements and Part 2 Metrological controls and performance tests*
 - Am R 138:2009 *Amendment to R 138:2007 Vessels for commercial transactions*
 - R 143:2009 *Instruments for the continuous measurement of SO₂ in stationary source emissions*
- (b) The following OIML Documents are hereby sanctioned:
- D 1:2012 *Considerations for a law on metrology*
 - D 16:2011 *Principles of assurance of metrological control*
- (c) The withdrawal of the following OIML publications is hereby sanctioned:
- R 70 *Determination of intrinsic and hysteresis errors of gas analyzers*
 - R 73 *Requirements concerning pure gases CO, CO₂, CH₄, H₂, O₂, N₂ and Ar intended for the preparation of reference gas mixtures*
 - D 7 *The evaluation of flow standards and facilities used for testing water meters*

Resolution no. 7 [Agenda item 7]

The Conference,

Having regard to Article IV, first paragraph (1), of the Convention,

Noting the approval by the Committee at its 46th Meeting of the OIML Strategy in the form of a revision of OIML B 15, and the subsequent publication of OIML B 15:2011,

Resolves:

The OIML Strategy as laid down in OIML B 15:2011 is hereby sanctioned. The Committee is instructed to implement this strategy taking into account the budgetary resources.

Resolution no. 8 [Agenda item 8]

The Conference,

Having regard to Article XXVI (1) of the Convention,

Recalling the decision of the 12th Conference in 2004, instructing the Committee to annually review the situation of those Member States that benefit from a lower contributory class,

- (c) A Member State in arrears will receive a final written warning at least six months before the accumulation of the three-year amount mentioned in (a) or (b). The warning will include a request to pay the full amount;
- (d) The provisions of (a), (b) and (c) apply accordingly to Corresponding Members with respect to annual Corresponding Member fees.

Resolution no. 11 **[Agenda item 10.2]**

The Conference,

Having regard to Article XXX of the Convention,

Desiring to clarify Article XXX, second paragraph, of the Convention with respect to the readmission of Member States which have officially been regarded as having resigned,

Resolves:

- (a) A Member State which has officially been regarded as having resigned may be readmitted only after it has settled its unpaid contributions, the amount of which is calculated as the total contribution that the Member State would have had to pay over the last three years immediately prior to the year of readmission according to the classification of that Member State at the time of readmission;
- (b) The provisions in (a) apply accordingly to Corresponding Members with respect to Corresponding Member fees.

Resolution no. 12 **[Agenda item 10.2]**

The Conference,

Having regard to Articles XXIX and XXX of the Convention,

Recalling its Resolutions no. 10 and no. 11, and Resolution no. 19 of the 13th Conference,

Noting Resolution no. 27 of the 46th CIML Meeting and Resolution no. 9 of the 47th CIML Meeting,

Considering that for some Member States, the OIML accounts show arrears in excess of three years of membership contribution, but that these should not have amounted to more than three years of membership contribution and that the accounts need to be adjusted to rectify this situation,

Resolves:

- (a) Current Member States and Member States regarded as having resigned for which the OIML accounts show arrears in excess of three years of membership contribution, shall have their arrears reduced to three years of membership contribution;
- (b) The reductions shall be accounted for in the 2012 accounts; any deficits resulting from these reductions shall be compensated by drawing from the reserve funds;
- (c) The provisions of (a) and (b) apply accordingly to Corresponding Members.

Resolution no. 13 [Agenda item 11.1]

The Conference,

Having regard to Article XV of the Convention,

Noting the proposal from the CIML President following the discussions at the 45th CIML Meeting and Resolution no. 11 of the 45th CIML Meeting,

Resolves:

In the event of the absence, impediment, cessation of mandate, resignation or death of the first Vice-President, his duties shall be temporarily assumed by the second Vice-President.

Resolution no. 14 [Agenda item 11.2]

The Conference,

Having regard to Article XVII of the Convention,

Noting Resolution no. 26 of the 46th CIML Meeting,

Considering that the 1968 amendment of the Convention changed the membership of the Committee from twenty experts designated by the Conference to one representative per Member State,

Resolves:

A 'colleague' as mentioned in the first paragraph of Article XVII of the Convention may be: either another CIML Member or someone designated by the absent CIML Member to represent him/her. In the latter case, the representative shall be from the same government or administration as the absent CIML Member and may not represent other CIML Members, i.e. may not receive proxies from other CIML Members.

Resolution no. 15 [Agenda item 12]

The Conference,

Having regard to Article X of the Convention,

Considering the standing practice to organize a Conference once every four years,

Resolves:

The Committee is hereby charged to organize the 15th Conference in 2016, the venue and dates to be decided by the Committee.

Resolution no. 16

The Conference,

Having regard to Article XXIX, second paragraph, of the Convention,

Recalling its Resolution no. 8,

Noting the request by Greece, dated 29 August 2012, to be reclassified on the basis of the present financial difficulties and the size of its population, which Greece indicates dropped below 10 million in 2011,

Resolves:

- (a) The basis for the classification of Member States is, and remains, the figures provided by the World Bank,
- (b) The request from Greece is not considered to be supported with sufficient data to be able to examine the situation,
- (c) The request for a remission is therefore not approved.

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**Working Document
for the 14th OIML Conference**

Annex A

**Audited accounts reports
for 2008, 2009, 2010 and 2011**

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44th CIML Meeting Mombasa, Kenya, 2009

BIML Accounts Year 2008

44th CIML Meeting
Mombasa, Kenya, 2009



ORGANISATION INTERNATIONALE
DE METROLOGIE LEGALE

INTERNATIONAL ORGANIZATION
OF LEGAL METROLOGY

11 RUE TURGOT

75009 PARIS

Document fin d'exercice

Détail des postes	Valeurs brutes	Amortis. et provisions	Valeurs nettes	Au 311207
Capital souscrit non-appelé Capital souscrit non-appelé				
Immobilisations incorporelles	7 091,13	7 091,13		
Frais d'établissement				
Frais de recherche & développement				
Concessions, brevets, licences	7 091,13	7 091,13		
Fonds commercial				
Autres immob. incorporelles				
Avances et acomptes				
Immobilisations corporelles	653 722,36	474 721,76	179 000,60	207 164,98
Terrains				
Constructions	67 230,00	61 162,77	6 067,23	7 411,82
Installations techn., mat., outil	256 673,80	136 473,19	120 200,61	123 584,49
Autres immob. corporelles	329 818,56	277 085,80	52 732,76	76 168,67
Immob. corporelles en cours				
Avances & acomptes				
Immobilisations financières	65 040,19		65 040,19	81 858,40
Participations selon mise en équi.				
Autres participations				
Créances rattach. à des particip.				
Autres titres immobilisés				
Prêts	64 620,19		64 620,19	81 438,40
Autres immob. financières	420,00		420,00	420,00
TOTAL I	725 853,68	481 812,89	244 040,79	289 023,38
Stocks et en-cours				
Matières premières & approvision				
En cours de production de biens				
En cours production de services				
Produits intermédiaires & finis				
Marchandises				
Avances & acomptes versés/com. Avances & acomptes versés/com.				
Créances	641 456,28	281 397,94	360 058,34	281 730,16
Clients et comptes rattachés	541 866,84	281 397,94	260 468,90	251 490,53
Autres créances	99 589,44		99 589,44	30 239,63
Capital souscrit -appelé non versé				
Valeurs mobilières de placement				
Actions propres				
Autres titres				
Disponibilités	826 613,60		826 613,60	931 620,75
Disponibilités	826 613,60		826 613,60	931 620,75

OIML	14th OIML Conference	Working document - Annex A	N° Siret	78440626600014
		Bilan actif	NAF (APE)	731Z
11 RUE TURGOT			N° Identifiant	
75009 PARIS		Document fin d'exercice	Période du	01/01/08
			au	31/12/08
			Tenue de compte :	EURO

Sage 100 Comptabilité 15.50 Date de tirage 08/09/09 à 10:38:10 Page : 2

Détail des postes	Valeurs brutes	Amortis. et provisions	Valeurs nettes	Au 311207
Charges constatées d'avance	8 040,05		8 040,05	5 590,03
Charges constatées d'avance	8 040,05		8 040,05	5 590,03
TOTAL II	1 476 109,93	281 397,94	1 194 711,99	1 218 940,94
Charges à répartir/plus.exerc.(III)				
Charges à répartir/plus.exerc.				
Primes rembours. d'obligations (IV)				
Primes de rembours. d'obligations				
Ecart de conversion actif (V)				
Ecart de conversion actif				
TOTAL GENERAL (I+II+III+IV+V)	2 201 963,61	763 210,83	1 438 752,78	1 507 964,32

OIML	14th OIML Conference	Working document - Annex A	N° Siret	78440626600014
		Bilan passif	NAF (APE)	731Z
11 RUE TURGOT			N° Identifiant	
75009 PARIS		Document fin d'exercice	Période du	01/01/08
			au	31/12/08
			Tenue de compte :	EURO

Sage 100 Comptabilité 15.50 Date de tirage 08/09/09 à 10:38:10 Page : 3

Détail des postes			Valeurs nettes	Au 311207
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Capital			55 324,00	55 324,00
Capital			55 324,00	55 324,00
Primes d'émission, de fusion				
Primes d'émission, de fusion				
Ecart de réévaluation				
Ecart de réévaluation				
Réserves			1 290 113,90	1 290 113,90
Réserve légale				
Rés. statutaires ou contractuelles				
Réserves réglementées				
Autres réserves			1 290 113,90	1 290 113,90
Report à nouveau			-1 479 519,39	-1 280 132,04
Report à nouveau			-1 479 519,39	-1 280 132,04
Résultat de l'exercice			1 036 796,29	-199 387,35
Résultat de l'exercice			1 036 796,29	-199 387,35
Subventions d'investissement				
Subventions d'investissement				
Provisions réglementées				
Provisions réglementées				
TOTAL I			902 714,80	-134 081,49
Produits émissions titres particip.				
Produits émissions titres particip				
Avances conditionnées				
Avances conditionnées				
TOTAL I BIS				
Provisions pour risques				
Provisions pour risques				
Provisions pour charges			412 900,00	1 514 547,71
Provisions pour charges			412 900,00	1 514 547,71
TOTAL II			412 900,00	1 514 547,71
Emprunts obligataires convertibles				
Emprunts obligataires convertibles				
Autres emprunts obligataires				
Autres emprunts obligataires				

OIML	14th OIML Conference	Working document - Annex A	N° Siret	78440626600014
		Bilan passif	NAF (APE)	731Z
11 RUE TURGOT			N° Identifiant	
75009 PARIS		Document fin d'exercice	Période du	01/01/08
			au	31/12/08
			Tenue de compte :	EURO

Sage 100 Comptabilité 15.50

Date de tirage 08/09/09

à 10:38:11

Page :

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Détail des postes			Valeurs nettes	Au 311207
Emprunts & dettes aup. étab. crédit Emprunts & dettes aup. étab. crédit				
Emprunts et dettes financ. divers Emprunts et dettes financ. divers			18 021,40 18 021,40	18 795,41 18 795,41
Avanc. & acptes reçus/com en cours Av. & ac. reçus s/com. en cours			8 217,27 8 217,27	9 237,27 9 237,27
Dettes fourniss. & cptes rattachés Dettes fourniss. & cptes rattachés			5 644,36 5 644,36	
Dettes fiscales et sociales Dettes fiscales et sociales			90 011,64 90 011,64	77 921,09 77 921,09
Dettes sur immo. et cptes rattachés Dettes sur immo. & cptes rattachés				
Autres dettes Autres dettes				
Produits constatés d'avance Produits constatés d'avance				
TOTAL III			121 894,67	105 953,77
Ecarts de conversion passif (IV) Ecarts de conversion passif				
TOTAL GENERAL (I+Ibis+II+III+IV)			1 437 509,47	1 486 419,99

OIML	14th OIML Conference	Working document - Annex A	N° Siret	78440626600014
		Compte de résultat	NAF (APE)	731Z
11 RUE TURGOT			N° Identifiant	
			Période du	01/01/08
75009 PARIS		Document fin d'exercice	au	31/12/08
			Tenue de compte :	EURO

Sage 100 Comptabilité 15.50 Date de tirage 08/09/09 à 10:38:19 Page : 1

Détail des postes			Au 311208	Au 311207
CHARGES D'EXPLOITATION				
Coût d'achat des marchandises				
Achats de marchandises				
Variations de stocks de march.				
Consommation exercice /tiers			436 598,04	362 052,92
Achats matières premières				
Achats autres approvisionnements				
Variation de stocks Mat./approv.				
Autres achats et charges externes			436 598,04	362 052,92
Impôts, taxes et vers. assimilés			1 314,00	1 302,00
Impôts, taxes et vers/ assimilés			1 314,00	1 302,00
Charges du personnel			1 160 770,71	1 200 822,01
Salaires et traitements			943 402,28	994 123,21
Charges sociales			217 368,43	206 698,80
Dotations aux amortis. & provisions			181 978,14	524 707,16
Amort. sur immobilisations			48 116,82	60 383,20
Provis. sur immobilisations				
Provis. sur actif circulant			104 168,32	31 276,25
Amort. pour risque et charges			29 693,00	433 047,71
Autres charges			61,92	-0,01
Autres charges			61,92	-0,01
TOTAL I			1 780 722,81	2 088 884,08
QUOTES-PARTS RESULTATS /OP COM (II)				
Quotes-parts résultats/op comm.				
CHARGES FINANCIERES (III)			322,34	529,24
Dot. aux amort. & aux provisions				
Intérêts et charges assimilées				
Différences négatives de change			322,34	529,24
Charges nettes/cess. mob. de plac.				
CHARGES EXCEPTIONNELLES (IV)			355,58	40 126,08
Sur opérations de gestion			355,58	
Sur opérations en capital				40 126,08
Dotations aux amort. & provis.				
PARTICIP. SALARIES EXPANSION (V)				
Partic. salariés Expansion				
IMPOTS SUR LES BENEFICES (VI)				
Impôts sur les bénéfices				
Solde créditeur			1 036 796,29	
Bénéfice			1 036 796,29	
TOTAL GENERAL (CHARGES)			2 818 197,02	2 129 539,40

Assets and depreciations

Year 2007

Assets at the end of the year

Buildings		Depreciation period (years) :	50		
Gross Total :	67 230,00 €	Depreciations of the year :	1 344,60 €	Net Total on 31/12 :	7 411,82 €
Fittings		Depreciation period (years) :	10		
Gross Total :	241 553,60 €	Depreciations of the year :	19 932,34 €	Net Total on 31/12 :	125 716,49 €
Furniture		Depreciation period (years) :	10		
Gross Total :	61 252,54 €	Depreciations of the year :	4 022,79 €	Net Total on 31/12 :	23 607,99 €
Vehicles		Depreciation period (years) :	5		
Gross Total :	75 026,11 €	Depreciations of the year :	12 343,22 €	Net Total on 31/12 :	30 157,48 €
Office equipment		Depreciation period (years) :	5		
Gross Total :	84 475,20 €	Depreciations of the year :	14 923,11 €	Net Total on 31/12 :	12 090,63 €
Computers		Depreciation period (years) :	3		
Gross Total :	90 935,95 €	Depreciations of the year :	6 757,55 €	Net Total on 31/12 :	7 434,67 €
Software		Depreciation period (years) :	2		
Gross Total :	7 091,13 €	Depreciations of the year :	0,00 €	Net Total on 31/12 :	0,00 €
Telephone equipment		Depreciation period (years) :	5		
Gross Total :	686,15 €	Depreciations of the year :	128,15 €	Net Total on 31/12 :	49,35 €
Computer accessories		Depreciation period (years) :	3		
Gross Total :	4 948,66 €	Depreciations of the year :	514,68 €	Net Total on 31/12 :	629,42 €
Network equipment		Depreciation period (years) :	5		
Gross Total :	1 400,40 €	Depreciations of the year :	216,08 €	Net Total on 31/12 :	6,02 €
Printers		Depreciation period (years) :	3		
Gross Total :	4 968,74 €	Depreciations of the year :	91,67 €	Net Total on 31/12 :	0,00 €
Miscellaneous		Depreciation period (years) :	5		
Gross Total :	1 292,57 €	Depreciations of the year :	109,01 €	Net Total on 31/12 :	61,11 €
Gross Total :	640 861,05 €	Depreciations of the year :	60 383,20 €	Net Total on 31/12 :	207 164,98 €

Assets and depreciations

Year 2008

Assets at the end of the year

Buildings		Depreciation period (years) :	50		
Gross Total :	67 230,00 €	Depreciations of the year :	1 344,59 €	Net Total on 31/12 :	6 067,23 €
Fittings		Depreciation period (years) :	10		
Gross Total :	258 805,79 €	Depreciations of the year :	20 636,08 €	Net Total on 31/12 :	122 332,60 €
Furniture		Depreciation period (years) :	10		
Gross Total :	63 952,78 €	Depreciations of the year :	4 248,45 €	Net Total on 31/12 :	22 059,78 €
Vehicles		Depreciation period (years) :	5		
Gross Total :	75 026,11 €	Depreciations of the year :	8 616,42 €	Net Total on 31/12 :	21 541,06 €
Office equipment		Depreciation period (years) :	5		
Gross Total :	84 475,20 €	Depreciations of the year :	7 940,19 €	Net Total on 31/12 :	4 150,44 €
Computers		Depreciation period (years) :	3		
Gross Total :	90 935,95 €	Depreciations of the year :	4 891,34 €	Net Total on 31/12 :	2 543,33 €
Software		Depreciation period (years) :	2		
Gross Total :	7 091,13 €	Depreciations of the year :	0,00 €	Net Total on 31/12 :	0,00 €
Telephone equipment		Depreciation period (years) :	5		
Gross Total :	686,15 €	Depreciations of the year :	28,20 €	Net Total on 31/12 :	21,15 €
Computer accessories		Depreciation period (years) :	3		
Gross Total :	4 948,66 €	Depreciations of the year :	359,67 €	Net Total on 31/12 :	269,75 €
Network equipment		Depreciation period (years) :	5		
Gross Total :	1 400,40 €	Depreciations of the year :	6,02 €	Net Total on 31/12 :	0,00 €
Printers		Depreciation period (years) :	3		
Gross Total :	4 968,74 €	Depreciations of the year :	0,00 €	Net Total on 31/12 :	0,00 €
Miscellaneous		Depreciation period (years) :	5		
Gross Total :	1 292,57 €	Depreciations of the year :	45,86 €	Net Total on 31/12 :	15,25 €
Gross Total :	660 813,48 €	Depreciations of the year :	48 116,82 €	Net Total on 31/12 :	179 000,59 €

Clients accounts

Date: 31/12/2008

Misc. Clients

Account no.	Title	Situation	
		Debit	Credit
AUTRES	AUTRES CLIENTS (ventes)	17 522 €	

Member States

Account no.	Title	Situation		Provision
		Debit	Credit	
EMAFR	AFRIQUE DU SUD			
EMALB	ALBANIE		13 600 €	
EMALG	ALGERIE	26 010 €		
EMALL	ALLEMAGNE			
EMARA	ARABIE SAOUDITE	13 685 €		
EM AUS	AUSTRALIE			
EMAUT	AUTRICHE			
EMBEA	BELARUS			
EMBEL	BELGIQUE			
EMBRE	BRESIL			
EMBUL	BULGARIE			
EMCAM	CAMEROUN	65 538 €		65 538 €
EMCAN	CANADA			
EMCHI	REP. POP. DE CHINE			
EMCHY	CHYPRE			
EMCOP	REP. POP. DEM. DE COREE	29 046 €		29 046 €
EMCOR	REP. DE COREE			
EMCRO	CROATIE			
EMCUB	CUBA	13 400 €		
EMDAN	DANEMARK			
EMEGY	EGYPTE	12 880 €		
EMESP	ESPAGNE			
EMETA	ETATS-UNIS D'AMERIQUE			
EMETH	ETHIOPIE	38 630 €		38 630 €
EMFIN	FINLANDE	13 400 €		
EMFRA	FRANCE			
EMGRE	GRECE	26 800 €		
EMGUI	GUINEE	36 009 €		36 009 €
EMHON	HONGRIE			
EMIND	INDE	13 400 €		
EMINO	INDONESIE			
EMIRA	IRAN	26 800 €		
EMIRL	IRLANDE			
EMISR	ISRAEL			
EMITA	ITALIE			
EMJAP	JAPON			
EMKAZ	KAZAKHSTAN			
EMKEN	KENYA	14 256 €		
EMLIB	LIBAN	35 689 €		35 689 €
EMMAC	MACEDOINE			
EMMAR	MAROC			
EMMON	MONACO			
EMNOR	NORVEGE		13 600 €	
EMNOU	NOUVELLE-ZELANDE			
EMPAK	PAKISTAN			
EMPAY	PAYS-BAS			
EMPOL	POLOGNE			
EMPOR	PORTUGAL			

Account no.	Title	Situation		Provision
		Debit	Credit	
EMROU	ROUMANIE			
EMROY	ROYAUME-UNI			
EMRUS	RUSSIE			
EMSER	REPUBLIQUE DE SERBIE			
EMSLO	REP. SLOVAQUE			
EMSLV	SLOVENIE			
EMSRI	SRI LANKA	21 346 €		
EMSUE	SUEDE			
EMSUI	SUISSE			
EMTAN	REP. UNIE DE TANZANIE	13 400 €		
EMTCH	REPUBLIQUE TCHEQUE			
EMTUN	TUNISIE	755 €		
EMTUR	TURQUIE			
EMVIE	VIETNAM			
EMZAM	ZAMBIE	76 486 €		76 486 €
Total Member States		477 530 €	27 200 €	281 398 €

Corresponding Members

Account no.	Title	Situation	
		Debit	Credit
MCARG	ARGENTINE	4 994 €	
MCBAH	BAHREIN	2 040 €	
MCBAN	BANGLADESH	4 994 €	
MCBAR	BARBADE	2 040 €	
MCBEN	BENIN	4 736 €	
MCBOS	BOSNIE-HERZEGOVINE		1 020 €
MCBOT	BOTSWANA	1 127 €	
MCBUR	BURKINA FASO	5 979 €	
MCCAM	CAMBODGE		
MCCOM	COMORES	6 822 €	
MCCOR	REP. POPULAIRE DEM. DE COREE		
MCCOS	COSTA RICA		
MCEMI	EMIRATS ARABES UNIS		
MCEST	ESTONIE		
MCFID	FIDJI	6 564 €	
MCGAB	GABON	2 904 €	
MCGHA	GHANA	1 020 €	
MCGUA	GUATEMALA	1 020 €	
MCHON	HONG KONG		
MCISL	ISLANDE	1 020 €	
MCJOR	JORDANIE		
MCKIR	KIRGHIZISTAN		
MCKOW	KOWEIT	3 974 €	
MCLET	LETTONIE	1 020 €	
MCLIB	LIBYE		
MCLIT	LITUANIE		
MCLUX	LUXEMBOURG		
MCMAD	MADAGASCAR		
MCMAL	MALAISIE		
MCMAT	MALTE		
MMAU	MAURICE		
MCMEX	MEXIQUE		
MCMOL	MOLDAVIE	1 020 €	
MCMON	MONGOLIE		
MCMOT	MONTENEGRO	490 €	
MCMOZ	MOZAMBIQUE	1 020 €	
MCNEP	NEPAL	5 908 €	
MCNIC	NICARAGUA	4 994 €	
MCOMA	OMAN		
MCOUZ	OUBEKISTAN		

Account no.	Title	Situation	
		Debit	Credit
MCPAN	PANAMA	3 060 €	
MCPAP	PAPOUASIE NOUVELLE-GUINEE	1 020 €	
MCPAR	PARAGUAY	2 040 €	
MCPER	PEROU		
MCQAT	QATAR		
MCRWA	RWANDA	1 020 €	
MCSEY	SEYCHELLES		
MCSIN	SINGAPOUR	1 044 €	
MCSOU	SOUDAN		1 020 €
MCSYR	SYRIE		
MCTAD	TADJIKISTAN	3 165 €	
MCTAI	TAIPEI CHINESE		
MCTHA	THAILANDE		
MCTRI	TRINITE ET TOBAGO	1 020 €	
MCKUR	UKRAINE		
MURU	URUGUAY		
MZAM	ZAMBIE		
Total Corresponding Members		76 055 €	2 040 €



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE
SUR LES COMPTES DE L'EXERCICE 2009

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 7 Décembre 2009, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2009, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

- Total du bilan 1 435 136 €
- Résultat de l'exercice 42 754 €

Notre responsabilité consiste à exprimer une opinion sur ces comptes, sur la base de notre audit.

Nous avons effectué notre audit selon les normes internationales d'audit. Ces normes requièrent la mise en œuvre des diligences permettant d'obtenir l'assurance raisonnable que les comptes ne comportent pas d'anomalies significatives. Un audit consiste à examiner, par sondages, les éléments probants justifiant les données contenues dans ces comptes. Il consiste également à apprécier les principes comptables suivis et les estimations significatives retenues pour l'arrêté des comptes et à apprécier leur présentation d'ensemble. Nous estimons que notre audit constitue une base raisonnable à l'expression de notre opinion.

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2009 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS) et au règlement financier révisé.

Fait à Montrouge,
Le 30 Mars 2010

Mr F. FISCHER
Expert Comptable



Comptes annuels de l'exercice clos le

31 décembre 2009

Rapport établi le 30 mars 2010

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2009

ACTIF	31/12/2009	31/12/2008
Actifs à court terme		
Disponibilités	960 454 €	838 707 €
Créances Etats membres	194 944 €	260 469 €
Autres créances	35 916 €	99 589 €
Charges constatées d'avance	19 059 €	8 040 €
TOTAL (I)	1 210 374 €	1 206 806 €
Actifs à long terme		
Immobilisations financières	79 254 €	65 040 €
Immeubles et aménagements	4 723 €	6 067 €
Agencements	115 440 €	120 201 €
Matériel de transport	0 €	21 541 €
Matériel de bureau et informatique	6 475 €	11 235 €
Mobilier	18 871 €	19 956 €
Logiciels	0 €	0 €
TOTAL (II)	224 762 €	244 041 €
TOTAL GENERAL (I à II)	1 435 136 €	1 450 846 €

PASSIF	31/12/2009	31/12/2008
Passifs à court terme		
Etats membres - avances	0 €	8 217 €
Autres dettes	73 674 €	127 014 €
Partie à court terme des emprunts		
TOTAL (I)	73 674 €	135 232 €
Passifs à long terme		
Avantages au personnel	415 993 €	412 900 €
Autres provisions		
TOTAL (II)	415 993 €	412 900 €
Actif net / Situation nette (III = Actif- I - II)	945 468 €	902 715 €
Apports en capital	55 324 €	55 324 €
Réserves et report à nouveau	847 391 €	-189 405 €
Résultat	42 754 €	1 036 796 €
Total actif net (IV)	945 468 €	902 715 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2009

	2009	2008
PRODUITS EXPLOITATION		
Participation contributive Etats Membres	1 642 560 €	1 599 140 €
Autres produits opérationnels	122 916 €	60 652 €
TOTAL PRODUITS EXPLOITATION (I)	1 765 476 €	1 659 792 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 201 681 €	1 190 464 €
Fournitures et consommables utilisés	475 250 €	437 974 €
Dotations aux amortissements	34 572 €	48 117 €
Comptes clients	13 600 €	104 168 €
Autres charges opérationnelles	-3 343 €	-2 230 €
TOTAL CHARGES EXPLOITATION (II)	1 721 760 €	1 778 493 €
RESULTAT D'EXPLOITATION (III=I-II)	43 716 €	-118 701 €
RESULTAT FINANCIER	7 845 €	24 834 €
RESULTAT EXCEPTIONNEL	-8 807 €	1 130 663 €
TOTAL DES PRODUITS / CHARGES NON OPERATIONNEL(LE)S (IV)	-962 €	1 155 497 €
SOLDE NET DE L'EXERCICE	42 754 €	1 036 796 €

3 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 01/01/2009 au 31/12/2009.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 30 mars 2010 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML.

Les documents de synthèse annuels établis conformément à l'annexe 3 du règlement financier révisé de l'OIML comprennent les états financiers suivants : bilan, compte de résultat, notes annexes aux états financiers, tableau de flux de trésorerie, tableau de variation des capitaux propres.

Les notes ou tableaux ci-après font donc partie intégrante des états financiers annuels :

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

Les états financiers de l'OIML sont établis conformément aux normes comptables internationales pour le secteur public, IPSAS (International Public Sector Accounting Standards), émises par le Comité du secteur public de l'IFAC (International Federation of Accountants). En l'absence de normes IPSAS, ce sont les normes IAS (IFRS) qui sont appliquées.

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2006 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

Toutefois, le Règlement (CE) N° 974/98 du Conseil du 3 mai 1998 a remplacé le Franc Français par l'Euro à compter du 1er janvier 1999, et dispose que "Les références aux unités monétaires nationales qui figurent dans des instruments juridiques existant à la fin de la période transitoire doivent être lues comme des références à l'unité euro en appliquant les taux de conversion respectifs." En conséquence, la Banque de France n'a pas maintenu l'unité de compte "Franc-Or".

Compte tenu de ces dispositions, les différents états financiers et états de comptabilité de l'OIML sont tenus en Euros.

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2006 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains et immeubles ainsi que les installations et équipement dont l'OIML est propriétaire sont comptabilisés à leur coût historique diminué des amortissements.

L'amortissement est calculé linéairement de manière à étaler le coût de chaque actif sur la durée d'utilisation estimée comme suit :

- * Immeubles..... 50 ans
- * Agencements, aménagements et installations..... 5 à 10 ans

* Autres immobilisations corporelles..... 3 à 10 ans

Immobilisations incorporelles (RF- article 4.2)

Le coût des logiciels informatiques, lorsqu'ils constituent des actifs, sont amortis linéairement selon une durée d'utilisation ne pouvant excéder 3 ans.

Immobilisations financières (RF- article 4.3)

Les immobilisations financières comprennent notamment les prêts au personnel.

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation, soit en titres ou effets facilement négociables à court terme dans l'un des pays membres de l'Organisation, soit même en investissements à long terme.

Les intérêts, dividendes, pertes et gains sur les instruments financiers, qu'ils soient réalisés ou non, sont comptabilisés dans les produits et charges du compte de résultat.

Les actifs et passifs financiers sont enregistrés à leur juste valeur à la date de clôture.

Prestations particulières sur conventions – en-cours (RF article 6)

Le Bureau peut passer des contrats avec toute organisation Internationale ou Régionale afin d'effectuer sur financement de cette organisation des travaux et prestations particuliers entrant dans le champ de compétence de l'Organisation et conforme à ses objectifs (par exemple traduction de publications de l'OIML dans une autre langue que l'Anglais et le Français). Les objectifs et les conditions de ces contrats devront être préalablement soumis à l'accord du Comité.

Les produits et charges relatifs à une prestation effectuée sur plusieurs exercices, dans le cadre de ces contrats, font l'objet des régularisations comptables appropriées pour satisfaire aux règles de constatation des produits fixées à l'article 8 (constatation des produits : cf. ci-après).

Créances d'exploitation

Les contributions des Etats Membres en retard lors de la clôture d'un exercice budgétaire seront considérées comme créances de l'Organisation et figureront comme telles à l'actif jusqu'à leur encaissement effectif.

Le cas des Etats défaillants est traité en application de l'Article XXIX de la Convention de l'OIML : la radiation d'un pays ayant atteint trois années d'arriérés est constatée automatiquement par le Directeur du Bureau International de Métrologie Légale.

En cas de radiation d'un Etat Membre, les créances de l'Organisation vis-à-vis de cet Etat feront l'objet d'une provision pour créance douteuse. Toutefois, ces créances resteront inscrites au bilan, sauf décision de la Conférence de les annuler.

Les avances et acomptes sur des charges de l'exercice suivant (par exemple acomptes versés pour l'organisation de réunions, acomptes sur travaux, etc.), peuvent être inscrits comme créances sur des fournisseurs.

Les avances reçues de clients dans le cadre des contrats visés à l'article 6 sont inscrites sur les comptes "clients" au passif du bilan.

Constatation des produits

Les produits sont comptabilisés selon les principes de la comptabilité d'engagement.

Les cotisations des Etats Membres et abonnements forfaitaires des Membres Correspondants sont comptabilisées à leur date d'exigibilité, soit la date d'ouverture de l'exercice.

Les produits financiers sont enregistrés dans l'exercice pendant lequel ils ont couru.

Les autres revenus, y compris les remboursements de frais par des tiers sont pris en compte lorsqu'ils sont acquis par l'OIML, soit selon les termes des contrats convenus soit, en l'absence de convention lors de l'émission de la facture ou de la demande de paiement.

Les cotisations des Etats Membres et abonnements forfaitaires des Membres Correspondants correspondant au paiement partiel ou total des sommes dues au titre des exercices suivants, seront inscrits comme dettes de l'Organisation vis-à-vis de ces Membres.

Réserves

Les résultats annuels, qu'ils soient déficitaires ou bénéficiaires, sont systématiquement affectés en report à nouveau pendant toute la période financière définie à l'article 1. Au terme de chaque période financière, la Conférence décide de l'affectation éventuelle en réserve.

Provisions

Les provisions sont comptabilisés quand l'OIML est tenue par une obligation juridique ou implicite résultant d'événements passés, dont il est probable que le règlement entraînera un emploi de ressources sans contrepartie probable et lorsqu'une estimation fiable du montant de l'obligation en cause peut être effectuée.

Avantages du personnel

Les droits à retraite acquis sont évalués par un actuaire et sont présentés pour information dans la note Note 10.

Ils font l'objet d'une provision pour charges établie conformément aux dispositions suivantes.

Résolution no. 18 de la 13e Conférence (2008)

Considérant que les dispositions des normes IPSAS (normes comptables internationales pour le secteur public) concernant les retraites, ne sont pas encore définies, la Conférence donne instruction au Président du CIML:

- *de nommer un expert spécialisé dans la comptabilité du secteur public international en tant qu'auditeur externe de l'OIML,*
- *d'élaborer avec cet expert les amendements nécessaires à apporter au Règlement Financier de l'OIML, plus particulièrement pour les retraites, et*
- *avec le soutien de cet expert, de prendre les décisions provisoires appropriées concernant la comptabilité et le système de retraite de l'OIML.*

Rapport sur l'exercice 2008:

Le montant de la provision pour retraite est égal à la somme des montants calculés comme suit sur la période de cinq années à venir, pour tous les agents cotisants ou retraités :

- *pour les agents retraités, somme des retraites à verser, calculées à la valeur de l'indice des prix en vigueur à la date du calcul,*

- pour les autres agents, sommes des retraites à verser dans la période de cinq ans, selon les dates prévisionnelles de retraite définies ci-dessus, en appliquant le taux acquis défini ci-dessus, le dernier indice de l'agent à la date de l'évaluation et l'indice des prix à la date de l'évaluation.

Le taux acquis par un agent correspond à un taux égal à 2% par année de cotisation à la date de l'évaluation de la provision, avec un maximum de 35 annuités, soit 70%.

On appelle date prévisionnelle de retraite d'un agent cotisant au régime de retraite OIML, la date à laquelle :

- un agent ayant quitté le BIML atteindra l'âge de 60 ans,
- un agent en activité sous un contrat de 5 ans (Article VI, 1er alinéa des Statuts du Personnel) arrivera à échéance de son contrat si l'échéance arrive après l'âge de 60 ans,
- un agent en activité sous un contrat de 5 ans (Article VI, 1er alinéa des Statuts du Personnel), dont l'échéance du contrat intervient avant l'âge de 60 ans, atteindra l'âge de 60 ans,
- un agent en activité sous un contrat selon l'Article VI, 2ème alinéa des statuts atteindra l'âge de 65 ans

Les retraites seront versées par prélèvement sur cette provision, qui sera réactualisée chaque année en fin d'exercice en tenant compte de la contribution des agents au système de retraite.

Il sera procédé tous les quatre ans, à l'évaluation actuarielle de la totalité des droits à retraite acquis. Cette évaluation sera présentée pour information avec les comptes de l'OIML.

Résolution no. 10 de la 44ème réunion du CIML (2009):

Le Comité a demandé que des recherches supplémentaires soient effectuées afin d'établir le meilleur moyen de présenter le passif du Système de Retraite OIML, vu les obligations des Etats Membres, dans le but de proposer une nouvelle règle à inclure dans un projet de révision du Règlement Financier de l'OIML (B 8) à soumettre pour approbation par la Quatorzième Conférence en 2012.

Attendant la décision sur cette nouvelle règle, le Comité n'a pas approuvé les "Comptes du BIML pour l'Année 2008".

Le Comité a accepté dans un même temps que la règle d'enregistrement dans la comptabilité OIML des Provisions du Système de Retraite, telle qu'utilisée pour préparer les comptes 2008, soit également utilisée pour compiler le projet des comptes pour l'année 2009.

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

Le Directeur du Bureau peut passer par profits et pertes le montant des pertes ou gains des fonds, cession d'actifs, stocks et autres avoirs, à condition qu'un état de toutes ces sommes soit soumis au Comité et à la Conférence - en particulier, seront ainsi pris en compte les écarts entre les contributions théoriques dues par les Etats Membres et leurs versements réels, dans la mesure où ces écarts sont suffisamment faibles et qu'ils ne correspondent pas à des différences de change à constater en charges ou produits financiers

Contributions Volontaires - Dons et Legs

Le Directeur du Bureau peut accepter des contributions volontaires ainsi que des dons et legs, que ces apports soient ou non en espèces, à condition qu'ils soient offerts à des fins compatibles avec la ligne de conduite, les buts et l'activité de l'Organisation.

L'acceptation des apports qui entraînent, soit directement, soit indirectement des engagements financiers supplémentaires pour l'Organisation doit recevoir au préalable l'accord de la Conférence ou, en cas d'urgence, celui du Comité.

Les apports en biens meubles ou immeubles sont évalués en unités monétaires et inscrits au bilan de l'Organisation.

Notes sur le bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2009	31/12/2008
Caisse d'Epargne	339 328 €	327 235 €
Banque de France	275 699 €	322 215 €
Chèques Postaux	66 539 €	40 273 €
Crédit Lyonnais	199 983 €	93 924 €
Caisse	1 184 €	1 524 €
Banque de Berne	71 958 €	41 443 €
Intérêts courus à recevoir	5 763 €	12 094 €
	960 454 €	838 707 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2009	31/12/2008
Etats membres	383 757 €	450 330 €
Membres correspondants	73 703 €	74 015 €
Autres clients	29 139 €	17 522 €
Factures à établir		
Provisions dépréciation	-291 655 €	-281 398 €
	194 944 €	260 469 €
Avances et acomptes	0 €	-8 217 €

Le détail des créances des Etats membres et des Membres Correspondants est détaillé ci-après :

Etats Membres	Situation au 31/12/2009	Situation au 31/12/2008
ALBANIE	0 €	13 600 €
ALGERIE	-26 010 €	-26 010 €
ARABIE SAOUDITE	-13 685 €	-13 685 €
CAMEROUN	-79 138 €	-65 538 €
CUBA	-13 200 €	-13 400 €
EGYPTE	0 €	-12 880 €
ETHIOPIE	-38 630 €	-38 630 €

FINLANDE	0 €	-13 400 €
GRECE	0 €	-26 800 €
INDE	0 €	-13 400 €
IRAN	-27 200 €	-26 800 €
KENYA	-5 161 €	-14 256 €
NORVEGE	13 900 €	13 600 €
PAKISTAN	-13 600 €	0 €
POLOGNE	27 800 €	0 €
SRI LANKA	-21 346 €	-21 346 €
TANZANIE	-13 600 €	-13 400 €
TUNISIE	0 €	-755 €

Membres Correspondants	Situation au 31/12/2009	Situation au 31/12/2008
ARGENTINE	-3 874 €	-4 994 €
BAHREIN	-2 140 €	-2 040 €
BANGLADESH	-6 114 €	-4 994 €
BARBADE	-3 160 €	-2 040 €
BENIN	-4 836 €	-4 736 €
BOSNIE-HERZEGOVINE	1 020 €	1 020 €
BOTSWANA	-2 247 €	-1 127 €
BURKINA FASO	-5 799 €	-5 979 €
COMORES	-7 942 €	-6 822 €
COREE RPD	-25 703 €	-29 046 €
EMIRATS ARABES UNIS	-1 120 €	0 €
FIDJI	-5 544 €	-6 564 €
GABON	-4 024 €	-2 904 €
GHANA	0 €	-1 020 €
GUATEMALA	-1 020 €	-1 020 €
ISLANDE	-2 140 €	-1 020 €
KOWEIT	-5 094 €	-3 974 €
LETTONIE	0 €	-1 020 €
LIBYE	7 097 €	0 €
MADAGASCAR	-104 €	0 €
MOLDAVIE	0 €	-1 020 €
MONGOLIE	1 120 €	0 €
MONTENEGRO	1 120 €	-490 €
MOZAMBIQUE	-1 020 €	-1 020 €
NEPAL	-2 140 €	-5 908 €
NICARAGUA	-6 114 €	-4 994 €
OMAN	-1 120 €	0 €
OUZBEKISTAN	-110 €	0 €
PANAMA	-4 180 €	-3 060 €
PAPOUASIE NOUVELLE-	-1 120 €	-1 020 €

GUINEE		
PARAGUAY	0 €	-2 040 €
REPUBLIQUE DOMINICAINE	-1 120 €	0 €
RWANDA	-2 140 €	-1 020 €
SINGAPOUR	-1 044 €	-1 044 €
SOUDAN	-100 €	1 020 €
SYRIE	-1 120 €	0 €
TADJIKISTAN	-4 285 €	-3 165 €
TRINITE & TOBAGO	-1 020 €	-1 020 €
UEMOA	-1 120 €	0 €
UKRAINE	-1 120 €	0 €
URUGUAY	1 090 €	0 €
ZAMBIE (EM)	-76 486 €	-76 486 €
ZAMBIE (CM)	-1 120 €	0 €

Radiés	Situation au 31/12/2009	Situation au 31/12/2008
GUINEE	-36 009 €	-36 009 €
LIBAN	-35 689 €	-35 689 €

Les provisions sur créances Membres sont les suivantes :

Pays	Provision
REP. POP. DEM. DE COREE	25 703 €
CAMEROUN	79 138 €
GUINEE	36 009 €
ETHIOPIE	38 630 €
LIBAN	35 689 €
ZAMBIE (EM)	76 486 €
Total provisions	291 655 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 35 916 € comprennent essentiellement des demandes de remboursement de TVA, pour un montant de 34 317 €

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 19 059 € comprennent principalement des avances pour des réunions organisées en 2010 (12 993 €) et des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2010 (6 066 €).

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 79 254 € comprend des intérêts courus et non échus pour 868 € des dépôts et cautionnements pour 420 € et des prêts au personnel pour 77 966 € ventilés comme suit :

Prêts au personnel	31/12/2009	< 1 an	entre 1 et 5 ans	> 5 ans
Total	77 966 €	30 593 €	47 373 €	0 €

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme, hormis la part des prêts à plus d'un an (Cf. Note 6).

Note 8 Etat des immobilisations et amortissements

	31/12/2009			31/12/2008		
	Brut	Amts	Net	Brut	Amts	Net
Logiciels	7 091 €	7 091 €	0 €	7 091 €	7 091 €	0 €
Constructions	67 230 €	62 507 €	4 723 €	67 230 €	61 163 €	6 067 €
Agencements	272 406 €	156 966 €	115 440 €	258 806 €	136 473 €	122 333 €
Matériel de transport	31 944 €	31 944 €	0 €	75 026 €	53 485 €	21 541 €
Matériel de bureau	86 664 €	85 224 €	1 440 €	86 454 €	82 267 €	4 187 €
Matériel informatique	107 103 €	102 069 €	5 035 €	102 254 €	99 441 €	2 813 €
Mobilier	65 007 €	46 136 €	18 871 €	63 953 €	41 893 €	22 060 €
TOTAL 31/12	637 446 €	491 938 €	145 508 €	660 813 €	481 813 €	179 001 €
TOTAL 01/01	660 813 €	481 813 €	179 001 €	640 861 €	433 696 €	207 165 €
Variation de l'exercice	-23 368 €	10 125 €	-33 492 €	19 952 €	48 117 €	-28 164 €

La diminution du poste immobilisations d'un montant global de 33 492 € s'explique par un ralentissement du rythme des investissements, et par la cession d'un élément d'actif pour un montant de 18 634 €

Note 9 Détail des autres dettes

Les autres dettes sont à échéance à court terme et comprennent les postes suivants :

	31/12/2009	31/12/2008
Retraite OIML	17 933 €	18 021 €
Urssaf	20 395 €	18 669 €
Ircantec	4 986 €	4 571 €
Mutuelle	4 031 €	3 711 €
Caisse retraite OIML	0 €	63 060 €
Congés payés	11 976 €	0 €
Dettes sociales	59 320 €	108 033 €
Fournisseurs	6 290 €	5 644 €
Factures non parvenues	8 064 €	13 337 €
Total	73 674 €	127 014 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 415 993 € conformément aux règles expliquées ci-dessus :

	2009
Engagement de retraite au 01/01	412 900 €
Contribution salariale	18 573 €
Contribution salariale (reliquat)	85 482 €
Contribution OIML	-6 924 €
Reprise (pensions)	-71 637 €
Ajustement	-22 400 €
Solde au 31/12	415 993 €

Dont :	
Passif à long terme	344 261 €
Passif à court terme	71 732 €

Le total des droits à retraite acquis par le personnel, évalués par un actuair, se monte à :

Total des droits acquis	
au 31/12/2006	1 575 800 €
au 31/12/2007	1 693 100 €
au 31/12/2008 (interpolation)	1 783 700 €
au 31/12/2009	1 880 900 €

Note 11 Bilans dans l'hypothèse d'une inscription de la totalité des droits acquis

ACTIF	31/12/2009	31/12/2008
Actifs à court terme		
Disponibilités	960 454 €	838 707 €
Créances Etats membres	194 944 €	260 469 €
Autres créances	35 916 €	99 589 €
Charges constatées d'avance	19 059 €	8 040 €
TOTAL (I)	1 210 374 €	1 206 806 €
Actifs à long terme		
Immobilisations financières	79 254 €	65 040 €
Immeubles et aménagements	4 723 €	6 067 €
Agencements	115 440 €	120 201 €
Matériel de transport	0 €	21 541 €
Matériel de bureau et informatique	6 475 €	11 235 €
Mobilier	18 871 €	19 956 €
Logiciels	0 €	0 €
TOTAL (II)	224 762 €	244 041 €
TOTAL GENERAL (I à II)	1 435 136 €	1 450 846 €

PASSIF		
Passifs à court terme		
Etats membres - avances	0 €	8 217 €
Autres dettes	73 674 €	127 014 €
Partie à court terme des emprunts	0 €	0 €
TOTAL (I)	73 674 €	135 232 €
Passifs à long terme		
<i>Avantages au personnel</i>	<i>1 880 900 €</i>	<i>1 783 700 €</i>
Autres provisions	0 €	0 €
TOTAL (II)	1 880 900 €	1 783 700 €
Actif net / Situation nette (III = Actif- I - II)	-519 439 €	-468 085 €
Apports en capital	55 324 €	55 324 €
<i>Réserves et report à nouveau</i>	<i>-523 409 €</i>	<i>-189 405 €</i>
<i>Résultat</i>	<i>-51 353 €</i>	<i>-334 004 €</i>
Total actif net (IV)	-519 439 €	-468 085 €
Solde net (III-IV)	0 €	0 €

Note 12 Analyse des autres provisions

Au cours de l'exercice, l'OIML n'a connu aucun litige.

Notes sur le résultat

Note 13 Etats des abonnements des Membres Correspondants.

Aucune variation particulière n'est intervenue sur l'exercice

Note 14 Détails des produits et charges - exécution du budget

Les charges et produits s'analysent comme suit, en comparaison du budget voté par la Conférence en 2008:

Exécution du budget	2008	2008	2009	2009
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 126 252 €		1 208 605 €
Pension System		64 211 €		-6 924 €
Total staff costs	1 158 821 €	1 190 464 €	1 229 000 €	1 201 681 €
Premises	60 000 €	85 922 €	61 000 €	64 337 €
Office costs	8 000 €	6 769 €	8 000 €	2 357 €
Printing & Bulletin	40 000 €	25 656 €	41 000 €	45 551 €
Doc & Internet	25 000 €	9 009 €	26 000 €	17 539 €
Correspondence	20 000 €	26 378 €	20 000 €	27 064 €
Meetings	65 000 €	103 307 €	68 000 €	93 060 €
Travel & accommodation	85 000 €	172 729 €	90 000 €	189 381 €
Misc.	45 000 €	8 881 €	46 000 €	65 746 €

Deprec. & provisions	60 000 €	152 285 €	61 000 €	48 172 €
Total charges other than staff	408 000 €	590 937 €	421 000 €	553 208 €
INCOME				
MS Contributions & translation center	1 570 000 €	1 541 000 €	1 607 000 €	1 577 600 €
CM Fees	58 000 €	58 140 €	64 000 €	64 960 €
Bulletin	6 000 €	4 436 €	6 000 €	3 671 €
Financial income	20 000 €	24 748 €	20 000 €	7 716 €
Income Certificates and MAA	27 825 €	29 518 €	61 000 €	80 162 €
Misc. And exc. Income		1 158 124 €		59 816 €
Others				
Rep/prov. dépréciation actifs circ		2 230 €		3 343 €
Transferts de charges exploitation		0 €		375 €
Total income	1 681 825 €	2 818 197 €	1 758 000 €	1 797 642 €
Result	115 004 €	1 036 796 €	108 000 €	42 754 €

Note 15 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 41 248 € Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2009	2008
Logiciels	0 €	0 €
Constructions	1 345 €	1 345 €
Agencements	20 493 €	20 636 €
Matériel de transport	2 907 €	8 616 €
Matériel de bureau	2 957 €	8 014 €
Matériel informatique	2 628 €	5 257 €
Mobilier	4 243 €	4 248 €
Total dotation aux amortissements	34 572 €	48 117 €
Comptes clients	13 600 €	104 168 €
Fonds de pension	-6 924 €	29 693 €
TOTAL dotations de l'exercice	41 248 €	181 978 €

Note 16 Détail des produits exceptionnels

Les produits exceptionnels sont de 20 979 € à la clôture de l'exercice et correspondent à des produits de cession d'actifs (18 634 €) et des produits sur exercices antérieurs et transferts de charges (2 344 €).

Note 17 Détail des charges exceptionnelles

Au 31 décembre 2009, les charges exceptionnelles s'élèvent à 29 786 € et correspondent à des pertes sur créances irrécouvrables (10 200 €), la radiation d'éléments d'actifs cédés (18 634 €) et des charges exceptionnelles diverses (951 €).

4 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Report à nouveau	Résultat	Total
Solde net au 01/01/2008	55 324 €	9 982 €	-199 387 €		-134 081 €
Résultat de l'exercice				1 036 796 €	
Solde net au 31/12/2008	55 324 €	9 982 €	-199 387 €	1 036 796 €	902 715 €
Solde net au 01/01/2009	55 324 €	9 982 €	837 409 €		902 715 €
Résultat de l'exercice				42 754 €	
Solde net au 31/12/2009	55 324 €	9 982 €	837 409 €	42 754 €	945 468 €

Le résultat annuel est totalisé au 1er janvier suivant dans le Report à nouveau.

Les réserves sont celles constatées et approuvées par la Conférence en 2008, sur la base des comptes de l'exercice 2007.

Les comptes de l'exercice 2007 ont été établis en comptabilisant dans la Provision pour pensions la totalité des droits acquis (règle IPSAS ou IAS), d'où le bas niveau des réserves. Lors de l'exercice 2008, la Provision pour pensions a été réévaluée sur la base de la règle provisoirement acceptée par le CIML (voir Note 1 ci-dessus), ce qui explique la valeur du résultat 2008.

La décision d'affecter les résultats et le report à nouveau dans les réserves relèvera de la Conférence lors de sa réunion de 2012, sur la base des comptes de l'exercice 2011.

5 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2009

	2009	2008
Solde des activités	42 754 €	1 036 797 €
+ / - Dotations nettes aux amortissements et provisions	-56 132 €	181 978 €
+ Valeur nette comptable des immobilisations cédées	18 634 €	
= Capacité d'autofinancement	5 256 €	1 218 775 €
+ / - Variation du BFR lié à l'activité	150 419 €	-1 321 758 €
= FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE (D)	155 675 €	-102 983 €
- Décaissements liés aux acquisitions d'immobilisations corporelles et incorporelles	-19 714 €	-19 953 €
+ / - Variation des prêts et avances consentis	-14 214 €	16 818 €
= FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT (E)	-33 928 €	-3 135 €
= VARIATION DE LA TRESORERIE NETTE H=(D+E+F+G)	121 747 €	-106 118 €
TRESORERIE D'OUVERTURE (I)	838 707 €	944 825 €
TRESORERIE DE CLOTURE (J)	960 454 €	838 707 €
ECART: H-(J-I)	0 €	0 €

INTERNATIONAL ORGANIZATION OF LEGAL METROLOGY
11 rue Turgot
75009 PARIS

REPORT BY THE CHARTERED ACCOUNTANT
ON THE ACCOUNTS FOR FINANCIAL YEAR 2009

Translated by the BIML

Dear Mr. Director,

In accordance with Article 21 of the revised Financial Regulations of the International Organization of Legal Metrology and our assignment letter dated 7 December 2009, we have audited the financial situation of the OIML for the period that ended on 31 December 2009, as attached to this report and as summarized below:

- Total balance 1 435 136 €
- Result for the exercise 42 754 €

Our responsibility is to express our opinion on these accounts, on the basis of our audit.

We carried out our audit adhering to international audit standards. These standards require us to apply due diligence in order to enable us to be sure, to a reasonable degree, that the accounts do not contain any significant abnormalities. An audit consists in examining, by sampling, probative elements that justify the data in the accounts. It also consists in evaluating the accounting procedures that were followed, and the main estimations that were used as a basis for closing off the accounts and for evaluating their global presentation. We consider that our audit forms a reasonable basis for expressing our opinion.

In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2009, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards) and to the revised Financial Regulations.

Drawn up in Montrouge,
30 March 2010

Mr. F. FISCHER
Chartered Accountant



Annual accounts for the year 2009

Report established on 30 march 2010

Translated into English by the BIML

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1 BALANCE SHEET AS OF 31 DECEMBER 2009

ASSETS	31/12/2009	31/12/2008
Current assets		
Cash	960 454 €	838 707 €
Member States receivables	194 944 €	260 469 €
Other receivables	35 916 €	99 589 €
Prepayments	19 059 €	8 040 €
TOTAL (I)	1 210 374 €	1 206 806 €
Non current assets		
Long term investments	79 254 €	65 040 €
Land and buildings	4 723 €	6 067 €
Fittings	115 440 €	120 201 €
Transport equipment		21 541 €
Office equipment	6 475 €	11 235 €
Furniture	18 871 €	19 956 €
Software		
TOTAL (II)	224 762 €	244 041 €
General total (I to II)	1 435 136 €	1 450 846 €

LIABILITIES	31/12/2009	31/12/2008
Current liabilities		
Member States payables		8 217 €
Other payables	73 674 €	127 014 €
TOTAL (I)	73 674 €	135 232 €
Non current liabilities		
Employee benefits	415 993 €	412 900 €
Other provisions		
TOTAL (II)	415 993 €	412 900 €
Net assets	945 468 €	902 715 €
Capital	55 324 €	55 324 €
Reserves and accumulated results	847 391 €	-189 405 €
Result of the year	42 754 €	1 036 796 €
Total net assets	945 468 €	902 715 €
Balance		

2 INCOME STATEMENT FOR 2009

	2009	2008
OPERATING INCOME		
Member States contributions	1 642 560 €	1 599 140 €
Other operating income	122 916 €	60 652 €
Total Operating income	1 765 476 €	1 659 792 €
OPERATING EXPENSES		
Staff expenses	1 201 681 €	1 190 464 €
Office supplies	475 250 €	437 974 €
Depreciations	34 572 €	48 117 €
Endowment to provisions for doubtful debts	13 600 €	104 168 €
Other operating charges	-3 343 €	-2 230 €
Total operating expenses	1 721 760 €	1 778 493 €
OPERATING RESULT	43 716 €	-118 701 €
Financial result	7 845 €	24 834 €
Extraordinary result	-8 807 €	1 130 663 €
Total non operating results	-962 €	1 155 497 €
NET RESULT	42 754 €	1 036 796 €

3 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 01/01/2009 to 31/12/2009.

The accounts were closed by the BIML Director on 30 March 2010 according to the provisions of Article 20 of the OIML Financial Regulations.

The financial statements established according to Annex 3 of the Financial Regulations include the following: balance sheet, income statement, notes to the financial statements, statement of changes in net assets/equity, cash flow statement.

The following notes or tables are therefore part of the presentation of the annual financial statements:

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Accounting rules and methods

Note 1 Main accounting methods

The OIML financial statements are established according to the international public sector accounting standards, IPSAS, issued by the Public Sector Committee of the IFAC (International Federation of Accountants). When IPSAS standards are not available, the IAS (IFRS) standards are implemented.

Reference currency

The OIML Financial Regulations as revised as of 1st January 2006 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

However, Council Regulation (EC) No. 974/98 of 3 May 1998 replaced the French Franc by the Euro starting from 1 January 1999 and sets forth that "References to national monetary units contained in legal instruments in force as of the end of the transitional period must be construed as references to the Euro unit by applying the respective conversion rates". Accordingly, the Banque de France did not maintain the "Gold Franc" accounting unit.

On the basis of these provisions, the various financial statements and accounting documents of OIML shall be maintained in Euros.

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to anotheer and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2006.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML as of 31 December 2004 are recognised at their historical cost less accumulated depreciation.

Depreciation is calculated on a straight-line basis, in order to spread the cost of each asset over the asset's useful life estimated as follows:

- * Immovable property 50 years
- * Fittings, improvements and facilities 5 à 10 years
- * Other tangible fixed assets 3 à 10 years

Intangible fixed assets (FR- article 4.2)

The cost of capitalised software is depreciated on a straight-line basis over a useful life not exceeding 3 years.

Financial assets (FR- article 4.3)

Financial assets include in particular loans to employees.

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorised to invest the Organisation's cash and cash equivalents, either in securities or in instruments readily tradable in the short term within any of the Member States of the Organisation, or even in long-term investments.

Any interest, dividends and gains on financial instruments, whether realised or not, shall be recognised as revenues and expenses in the income statement.

Financial assets and liabilities are marked to market as of the closing date.

Specific services related to contracts – work in progress (FR article 6)

The Bureau may execute contracts with any International or Regional Organisation in order to carry out specific works and services funded by such organisations and falling within the scope of competence of the Organisation and in accordance with its objectives (e.g. translation of OIML publications into a language other than English or French). The objectives and terms of such contracts shall be submitted for prior approval to the Committee.

The revenues and expenses related to services rendered over several financial years under such contracts shall give rise to accounting adjustments in order to meet the revenue recognition rules set out in Article 8. (Revenue recognition : cf. below).

Trade receivables

Contributions due by Member States and in arrears as of the close of a budget year shall be deemed receivables of the Organisation and posted as such as assets until actual collection.

The case of defaulting Member States is addressed in accordance with Article XXIX of the OIML Convention: the radiation of a Member State who reached or exceeded three years of arrears is automatically registered by the BIML Director.

If a Member State is struck off the list of Member States, contributions due by the Member State concerned shall be provisioned as doubtful receivables. However, such receivables shall remain on the balance sheet unless the Conference decides to cancel them.

Advances and down payments related to expenses of the following financial year (e.g. down payments made for the organisation of meetings, down payments related to works, etc.) may be posted as amounts due by suppliers.

Advances received from clients in connection with contracts referred to under Article 6 are posted as "amounts due to clients" on the liabilities side of the balance sheet.

Revenue recognition

Revenues are recognised according to the accrual method.

Contributions due by Member States and fees due by Corresponding Members are recognised on their due date, i.e. the commencement date of the financial year.

Financial revenues are recognised during the financial year during which they accrue.

Other revenues, including expense repaid by third parties, are recognised when accruing to the OIML, either under the terms of executed contracts or, in the absence of any contract, upon issuing the invoice or the request for payment.

Contributions due by Member States and fees due by Corresponding Members representing the partial or total payment of amounts due for following years are posted as amounts due by the Organisation to such Members.

Reserves

Annual net income, whether positive or negative, is systematically posted to retained earnings during the entire financial period defined in Article 1. At the end of each financial period, the Conference decides whether the relevant amounts are to be posted to the reserves.

Provisions

Provisions are recognised when the OIML is legally or implicitly bound by any obligation resulting from past events, and where it is likely that performance of such an obligation shall entail the use of resources without any likely consideration and it is possible to make a reliable estimate of the amount of the relevant obligation.

Employees benefits

Commitments are valued by using the projected credit units method. An independent actuary periodically reviews the valuation of such commitments.

They are subject to a provision for charges established according to the following provisions.

Résolution no. 18 of the 13th OIML Conference (2008)

Considering that the provisions of IPSAS (International Public Sector Accounting Standards) concerning pensions are not yet defined, the Conference instructed the OIML President:

- *to appoint an expert specialized in international public sector accountancy as the OIML external auditor;*
- *to elaborate with this expert the appropriate amendments to be made to the OIML Financial Regulations, in particular regarding pensions; and*
- *with the support of this expert, to take the appropriate provisional decisions concerning the OIML accountancy and the OIML Pension System.*

Report on the accounts for the year 2008:

The amount of the retirement provision is equal to the sum of the amounts calculated as follows over the next five-year period, for all staff members either still paying contributions or already retired:

- *for retired staff members, the sum of the pensions to pay out, calculated according to the price index that is applicable to salaries and pensions on 1 January of the ongoing financial exercise,*

- *for other staff members, the sum of the pensions to pay out over the five-year period, according to the provisional retirement dates defined above, and applying the acquired rate defined above, the staff member's most recent salary index at the date of the evaluation, and the price index that is applicable to salaries and pensions on 1 January of the ongoing financial exercise.*

The rate acquired by a staff member is defined as 2 % per year during which contributions were paid, at the date of the evaluation of the amount due, with a possible maximum of 35 annuities, or 70 %.

The provisional retirement date of a staff member who contributes to the OIML pension system will be deemed to be the date on which:

- *a staff member who has already left the BIML reaches the age of 60,*
- *an active staff member on a 5-year contract (Article VI, 1st paragraph of the Staff Regulations) arrives at the end of a contract if this occurs after the age of 60,*
- *an active staff member on a 5-year contract (Article VI, 1st paragraph of the Staff Regulations) reaches age 60, if his or her term of contract occurs before age 60,*
- *an active staff member on a contract according to Article VI, 2nd paragraph of the Staff Regulations, reaches the age of 65.*

The pensions are paid out in deduction from this provision, which will be brought up to date each year at the end of the financial exercise, taking into account staff members' contributions to the retirement fund.

Every four years, an actuarial evaluation of the total rights for pensions will be carried out; this evaluation will be presented for informational purposes together with the OIML accounts.

Resolution no. 10 of the 44th CIML Meeting (2009):

The Committee asked that further work be carried out to establish the best way of reporting the OIML's pension liabilities, having regard to the obligations of Member States, with a view to proposing a new rule in a draft revision of the OIML Financial Regulations (B 8) to be submitted to the Fourteenth Conference in 2012 for approval.

The Committee did not approve the "BIML Accounts for the Year 2008" pending a decision on this new rule.

The Committee agreed that in the meantime the rule for recording the Provision for Pensions in the OIML liabilities used to draw up the 2008 accounts, should also be used for compiling the draft accounts for 2009.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director may account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small and do not correspond to foreign exchange differences related to financial revenues or expenses

Voluntary contributions – bequests and donations

The Bureau's Director may accept voluntary contributions as well as bequests and donations, whether or not in cash, provided that the same are offered for purposes compatible with the Organisation's policies, goals and operations.

The acceptance of any contributions entailing, whether directly or indirectly, any additional financial commitment for the Organisation is subject to prior approval by the Conference or, in case of emergency, by the Committee.

Contributions in movable or immovable property are valued in monetary units and posted on the Organisation's balance sheet

Notes on the balance sheet

Note 2 Cash and investment details

Details of cash	31/12/2009	31/12/2008
Caisse d'Epargne	339 328 €	327 235 €
Banque de France	275 699 €	322 215 €
Chèques Postaux	66 539 €	40 273 €
Crédit Lyonnais	199 983 €	93 924 €
Caisse	1 184 €	1 524 €
Banque de Berne	71 958 €	41 443 €
Interest to be received	5 763 €	12 094 €
	960 454 €	838 707 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2009	31/12/2008
Member States	383 757 €	450 330 €
Corresponding Members	73 703 €	74 015 €
Other clients	29 139 €	17 522 €
Invoices to establish		
Provisions for doubtful debts	-291 655 €	-281 398 €
	194 944 €	260 469 €
Avances et acomptes		-8 217 €

The detail of Member States and Corresponding Members balance is shown below:

Member States	Situation au 31/12/2009	Situation au 31/12/2008
ALBANIE		13 600 €
ALGERIE	-26 010 €	-26 010 €
ARABIE SAOUDITE	-13 685 €	-13 685 €
CAMEROUN	-79 138 €	-65 538 €
CUBA	-13 200 €	-13 400 €
EGYPTE		-12 880 €
ETHIOPIE	-38 630 €	-38 630 €
FINLANDE		-13 400 €

GRECE		-26 800 €
INDE		-13 400 €
IRAN	-27 200 €	-26 800 €
KENYA	-5 161 €	-14 256 €
NORVEGE	13 900 €	13 600 €
PAKISTAN	-13 600 €	
POLOGNE	27 800 €	
SRI LANKA	-21 346 €	-21 346 €
TANZANIE	-13 600 €	-13 400 €
TUNISIE		-755 €

Corresponding Members	Situation au 31/12/2009	Situation au 31/12/2008
ARGENTINE	-3 874 €	-4 994 €
BAHREIN	-2 140 €	-2 040 €
BANGLADESH	-6 114 €	-4 994 €
BARBADE	-3 160 €	-2 040 €
BENIN	-4 836 €	-4 736 €
BOSNIE-HERZEGOVINE	1 020 €	1 020 €
BOTSWANA	-2 247 €	-1 127 €
BURKINA FASO	-5 799 €	-5 979 €
COMORES	-7 942 €	-6 822 €
COREE RPD	-25 703 €	-29 046 €
EMIRATS ARABES UNIS	-1 120 €	
FIDJI	-5 544 €	-6 564 €
GABON	-4 024 €	-2 904 €
GHANA		-1 020 €
GUATEMALA	-1 020 €	-1 020 €
ISLANDE	-2 140 €	-1 020 €
KOWEIT	-5 094 €	-3 974 €
LETTONIE		-1 020 €
LIBYE	7 097 €	
MADAGASCAR	-104 €	
MOLDAVIE		-1 020 €
MONGOLIE	1 120 €	
MONTENEGRO	1 120 €	-490 €
MOZAMBIQUE	-1 020 €	-1 020 €
NEPAL	-2 140 €	-5 908 €
NICARAGUA	-6 114 €	-4 994 €
OMAN	-1 120 €	
OUZBEKISTAN	-110 €	
PANAMA	-4 180 €	-3 060 €
PAPOUASIE NOUVELLE-GUINEE	-1 120 €	-1 020 €

PARAGUAY		-2 040 €
REPUBLIQUE DOMINICAINE	-1 120 €	
RWANDA	-2 140 €	-1 020 €
SINGAPOUR	-1 044 €	-1 044 €
SOUDAN	-100 €	1 020 €
SYRIE	-1 120 €	
TADJIKISTAN	-4 285 €	-3 165 €
TRINITE & TOBAGO	-1 020 €	-1 020 €
UEMOA	-1 120 €	
UKRAINE	-1 120 €	
URUGUAY	1 090 €	
ZAMBIE (EM)	-76 486 €	-76 486 €
ZAMBIE (CM)	-1 120 €	

Radiated	Situation au 31/12/2009	Situation au 31/12/2008
GUINEE	-36 009 €	-36 009 €
LIBAN	-35 689 €	-35 689 €

The provisions for doubtful debts of Members are the following:

Country	Provision
REP. POP. DEM. DE COREE	25 703 €
CAMEROUN	79 138 €
GUINEE	36 009 €
ETHIOPIE	38 630 €
LIBAN	35 689 €
ZAMBIE (EM)	76 486 €
Total provisions	291 655 €

Note 4 Other receivables details

The other receivables amounting to 35 916 € include essentially requests for reimbursement of VAT, for an amount of 34 317 €

Note 5 Prepayments detail

The prepayments, which amount to 19 059 € include principally prepayments for meetings organized in 2010 (12 993 €) and payments of annual services or subscriptions of which part is allocated to the year 2010 (6 066 €).

Note 6 Long term investments details

This account, amounting to 79 254 € includes interests for 868 €, deposits and guarantees for 420 € et loans to employees for 77 966 € distributed as follows:

Loans to employees	31/12/2009	< 1 year	from 1 to 5 years	> 5 years
Total	77 966 €	30 593 €	47 373 €	

Note 7 Long term receivables detail

No long term receivable appears except the part of loans exceeding 1 year (Cf. Note 6).

Note 8 Fixed assets and accumulated depreciations state

	31/12/2009			31/12/2008		
	Gross	Depr.	Net	Gross	Depr.	Net
Software	7 091 €	7 091 €		7 091 €	7 091 €	
Buildings	67 230 €	62 507 €	4 723 €	67 230 €	61 163 €	6 067 €
Fittings	272 406 €	156 966 €	115 440 €	258 806 €	136 473 €	122 333 €
Transport equipment	31 944 €	31 944 €		75 026 €	53 485 €	21 541 €
Office equipment	86 664 €	85 224 €	1 440 €	86 454 €	82 267 €	4 187 €
IT equipment	107 103 €	102 069 €	5 035 €	102 254 €	99 441 €	2 813 €
Furniture	65 007 €	46 136 €	18 871 €	63 953 €	41 893 €	22 060 €
TOTAL 31/12	637 446 €	491 938 €	145 508 €	660 813 €	481 813 €	179 001 €
TOTAL 01/01	660 813 €	481 813 €	179 001 €	640 861 €	433 696 €	207 165 €
Variation	-23 368 €	10 125 €	-33 492 €	19 952 €	48 117 €	-28 164 €

The decrease of the fixed assets, of 33 492 € is explained by a slow down of the rhythm of investments and by the sale of an asset of 18 634 €

Note 9 Other payables detail

The other debts are short term debts and include the following:

	31/12/2009	31/12/2008
OIML pensions	17 933 €	18 021 €
Urssaf	20 395 €	18 669 €
Ircantec	4 986 €	4 571 €
Health insurance	4 031 €	3 711 €
OIML retirement system		63 060 €
Annual leave	11 976 €	
Social debts	59 320 €	108 033 €
Suppliers	6 290 €	5 644 €
Invoices to receive	8 064 €	13 337 €
Total	73 674 €	127 014 €

Note 10 Employee benefits detail

The detail of employee benefits is composed of the provision for pension amounting to 415 993 € according to the rules explained above:

	2009
Provision for pensions at 01/01	412 900 €
Staff contribution	18 573 €
Staff contribution (remainder)	85 482 €
OIML contribution	-6 924 €
Provision recovered (pensions)	-71 637 €
Adjustment	-22 400 €
Provision at 31/12	415 993 €

Of which:	
Long term part	344 261 €
Short term part	71 732 €

The total of rights acquires, evaluated by an actuary, amounts to:

Total of rights acquired	
at 31/12/2006	1 575 800 €
at 31/12/2007	1 693 100 €
at 31/12/2008 (interpolation)	1 783 700 €
at 31/12/2009	1 880 900 €

Note 11 Balance sheet in case of full accounting of the rights for pensions

ASSETS	31/12/2009	31/12/2008
Current assets		
Cash	960 454 €	838 707 €
Member States receivables	194 944 €	260 469 €
Other receivables	35 916 €	99 589 €
Prepayments	19 059 €	8 040 €
	1 210 374 €	1 206 806 €
Non current assets		
Long term investments	79 254 €	65 040 €
Land and buildings	4 723 €	6 067 €
Fittings	115 440 €	120 201 €
Transport equipment		21 541 €
Office equipment	6 475 €	11 235 €
Furniture	18 871 €	19 956 €
Software		
	224 762 €	244 041 €
General total (I to II)	1 435 136 €	1 450 846 €

LIABILITIES		
Current liabilities		
Member States payables		8 217 €

Other payables	73 674 €	127 014 €
	73 674 €	135 232 €
Non current liabilities		
<i>Employee benefits</i>	<i>1 880 900 €</i>	<i>1 783 700 €</i>
Other provisions		
	1 880 900 €	1 783 700 €
Net assets	-519 439 €	-468 085 €
Capital	55 324 €	55 324 €
<i>Reserves and accumulated results</i>	<i>-523 409 €</i>	<i>-189 405 €</i>
<i>Result of the year</i>	<i>-51 353 €</i>	<i>-334 004 €</i>
Total net assets	-519 439 €	-468 085 €
Balance		

Note 12 Other provisions analyzis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 13 Subscription detail

No noticeable variation appeared during this year.

Note 14 Other operating revenu and income detail - Execution of the budget

Charges and income are analyzed below, in comparison with the budget voted by the Conference in 2008:

Budget realization	2008	2008	2009	2009
	Voted	Realized	Voted	Realized
CHARGES				
Active staff		1 126 252 €		1 208 605 €
Pension System		64 211 €		-6 924 €
Total staff costs	1 158 821 €	1 190 464 €	1 229 000 €	1 201 681 €
Premises	60 000 €	85 922 €	61 000 €	64 337 €
Office costs	8 000 €	6 769 €	8 000 €	2 357 €
Printing & Bulletin	40 000 €	25 656 €	41 000 €	45 551 €
Doc & Internet	25 000 €	9 009 €	26 000 €	17 539 €
Correspondence	20 000 €	26 378 €	20 000 €	27 064 €
Meetings	65 000 €	103 307 €	68 000 €	93 060 €
Travel & accommodation	85 000 €	172 729 €	90 000 €	189 381 €
Misc.	45 000 €	8 881 €	46 000 €	65 746 €
Deprec. & provisions	60 000 €	152 285 €	61 000 €	48 172 €
Total charges other than staff	408 000 €	590 937 €	421 000 €	553 208 €
INCOME				

MS Contributions & translation center	1 570 000 €	1 541 000 €	1 607 000 €	1 577 600 €
CM Fees	58 000 €	58 140 €	64 000 €	64 960 €
Bulletin	6 000 €	4 436 €	6 000 €	3 671 €
Financial income	20 000 €	24 748 €	20 000 €	7 716 €
Income Certificates and MAA	27 825 €	29 518 €	61 000 €	80 162 €
Misc. And exc. Income		1 158 124 €		59 816 €
Others				
Provision on doubtful debts recovered		2 230 €		3 343 €
Transfer of operating charges				375 €
Total income	1 681 825 €	2 818 197 €	1 758 000 €	1 797 642 €
Result	115 004 €	1 036 796 €	108 000 €	42 754 €

Note 15 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 41 248 € Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2009	2008
Software		
Buildings	1 345 €	1 345 €
Fittings	20 493 €	20 636 €
Transport equipment	2 907 €	8 616 €
Office equipment	2 957 €	8 014 €
IT equipment	2 628 €	5 257 €
Furniture	4 243 €	4 248 €
Total endowment to depreciations	34 572 €	48 117 €
Clients accounts	13 600 €	104 168 €
Pension system	-6 924 €	29 693 €
TOTAL annual endowments	41 248 €	181 978 €

Note 16 Extraordinary income detail

The extraordinary income are 20 979 € at the closure of the accounts and correspond to the sale of assets (18 634 €) and to income related to previous years and transfer of charges (2 344 €).

Note 17 Extraordinary expenses detail

As of 31 December 2009, the extraordinary expenses amount to 29 786 € and correspond to losses on doubtful debts (10 200 €), delisting of assets sold (18 634 €) and miscellaneous extraordinary expenses (951 €).

4 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Accumulated results	Result	Total
Net at 01/01/2008	55 324 €	9 982 €	-199 387 €		-134 081 €
Yearly result				1 036 796 €	
Net at 31/12/2008	55 324 €	9 982 €	-199 387 €	1 036 796 €	902 715 €
Net at 01/01/2009	55 324 €	9 982 €	837 409 €		902 715 €
Yearly result				42 754 €	
Net at 31/12/2009	55 324 €	9 982 €	837 409 €	42 754 €	945 468 €

The annual result is added at the next 1st January in the accumulated result.

The reserves are those approved by the Conference in 2008, based on the 2007 accounts.

The 2007 accounts were established including in the provision for pensions the totality of rights acquired by the personnel (IPSAS rule), which explains the low level of reserves. At the occasion of the 2008 accounts, the provision for pensions was reevaluated according to the provisional rule accepted by the CIML (see Note 1 above), which explains the value of the result for 2008.

The decision to allocate the accumulated results to the reserves will pertain to the Conference at its 2012 meeting, based on the 2011 accounts.

5 CASH-FLOW STATEMENT AT 31 DECEMBER 2009

	2009	2008
Balance of activities	42 754 €	1 036 797 €
+ / - Nett endowment to depreciations and provisions	-56 132 €	181 978 €
+ Nett value of assets sold	18 634 €	
= Capacity to autofinance	5 256 €	1 218 775 €
+ / - Variation in the Working Capital requirement related to the activity	150 419 €	-1 321 758 €
= NETT FLUX OF CASH FLOW GENERATED BY THE ACTIVITY (D)	155 675 €	-102 983 €
- Outgoings related to the acquisitions of assets	-19 714 €	-19 953 €
+ / - Variation of loans and advances granted	-14 214 €	16 818 €
= NETT FLUX OF CASH FLOW GENERATED BY THE INVESTMENT (E)	-33 928 €	-3 135 €
= VARIATION IN NETT CASH FLOW H=(D+E+F+G)	121 747 €	-106 118 €
OPENING CASH FLOW (I)	838 707 €	944 825 €
CLOSING CASH FLOW (J)	960 454 €	838 707 €
DIFFERENCE: H-(J-I)		



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
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75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE
SUR LES COMPTES DE L'EXERCICE 2010

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 22 Novembre 2010, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2010, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓	Total du bilan	3 786 348 €
✓	Résultat de l'exercice	- 1 642 725 €

Notre responsabilité consiste à exprimer une opinion sur ces comptes, sur la base de notre audit.

Nous avons effectué notre audit selon les normes internationales d'audit. Ces normes requièrent la mise en œuvre des diligences permettant d'obtenir l'assurance raisonnable que les comptes ne comportent pas d'anomalies significatives. Un audit consiste à examiner, par sondages, les éléments probants justifiant les données contenues dans ces comptes. Il consiste également à apprécier les principes comptables suivis et les estimations significatives retenues pour l'arrêté des comptes et à apprécier leur présentation d'ensemble. Nous estimons que notre audit constitue une base raisonnable à l'expression de notre opinion.

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2010 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML.

Fait à Montrouge,
Le 28 Février 2011

Mr F. FISCHER
Expert Comptable



Comptes annuels de l'exercice clos le

31 décembre 2010

Rapport établi le 28 février 2011

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2010

ACTIF	31/12/2010	31/12/2009
Actifs à court terme		
Disponibilités	1 209 697 €	960 454 €
Créances Etats membres	50 874 €	92 102 €
Créances Membres Correspondants	63 203 €	73 703 €
Autres Créances – Certificats	40 425 €	29 139 €
Autres créances	39 699 €	35 916 €
Charges constatées d'avance	8 858 €	19 059 €
TOTAL (I)	1 412 755 €	1 210 374 €
Actifs à long terme		
Immobilisations financières	48 610 €	79 254 €
Terrain	819 000 €	
Immeubles - murs	1 135 015 €	4 723 €
Agencements	342 225 €	115 440 €
Matériel de transport		
Matériel de bureau et informatique	12 002 €	6 475 €
Mobilier	15 037 €	18 871 €
Logiciels	1 703 €	
TOTAL (II)	2 373 592 €	224 762 €
TOTAL GENERAL (I à II)	3 786 348 €	1 435 136 €

PASSIF	31/12/2010	31/12/2009
Passifs à court terme		
Etats membres - avances		
Autres dettes	75 267 €	73 674 €
Total passif à court terme (I)	75 267 €	73 674 €
Passifs à long terme		
Avantages au personnel	2 158 500 €	415 993 €
Autres provisions		
Total passif à long terme (II)	2 158 500 €	415 993 €
Actif net / Situation nette (III = Actif- I - II)	1 552 580 €	945 468 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 249 837 €	
Réserves et report à nouveau	890 144 €	847 391 €
Résultat	-1 642 725 €	42 754 €
Total actif net (IV)	1 552 580 €	945 468 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE

PRODUITS EXPLOITATION	31/12/2010	31/12/2009
Participation contributive Etats Membres	1 767 140 €	1 642 560 €
Autres produits opérationnels	90 562 €	122 916 €
Total produits exploitation (I)	1 857 702 €	1 765 476 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 258 736 €	1 201 681 €
Charges liées à l'activité	437 408 €	475 250 €
Dotations aux amortissements	84 179 €	34 572 €
Provision Comptes clients		13 600 €
Provision engagement retraite OIML	1 723 549 €	
Autres charges opérationnelles	-14 037 €	-3 343 €
Total charges exploitation (II)	3 489 836 €	1 721 760 €
RESULTAT D'EXPLOITATION (III=I-II)	-1 632 134 €	43 716 €
Résultat financier	7 275 €	7 845 €
Résultat exceptionnel	-17 866 €	-8 807 €
Total produits / charges non opérationnels (IV)	-10 592 €	-962 €
SOLDE NET DE L'EXERCICE	-1 642 725 €	42 754 €

3 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2010.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 28 février 2011 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML.

Les documents de synthèse annuels établis conformément à l'annexe 3 du règlement financier révisé de l'OIML comprennent les états financiers suivants : bilan, compte de résultat, notes annexes aux états financiers, tableau de flux de trésorerie, tableau de variation des capitaux propres.

Les notes ou tableaux ci-après font donc partie intégrante des états financiers annuels :

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

Les états financiers de l'OIML sont établis conformément aux normes comptables internationales pour le secteur public, IPSAS (International Public Sector Accounting Standards), émises par le Comité du secteur public de l'IFAC (International Federation of Accountants). En l'absence de normes IPSAS, ce sont les normes IAS (IFRS) qui sont appliquées.

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2006 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

Toutefois, le Règlement (CE) N° 974/98 du Conseil du 3 mai 1998 a remplacé le Franc Français par l'Euro à compter du 1er janvier 1999, et dispose que "Les références aux unités monétaires nationales qui figurent dans des instruments juridiques existant à la fin de la période transitoire doivent être lues comme des références à l'unité euro en appliquant les taux de conversion respectifs." En conséquence, la Banque de France n'a pas maintenu l'unité de compte "Franc-Or".

Compte tenu de ces dispositions, les différents états financiers et états de comptabilité de l'OIML sont tenus en Euros.

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2006 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains et immeubles dont l'OIML est propriétaire sont évalués conformément à la résolution no. 27 de la 45^{ème} réunion du CIML reproduite ci-après :

The Committee took note of the report on the pension system and of the comments made by Mr. Peter Mason and Dr. Philippe Richard.

The Committee noted that the re-evaluated assets cover much more than the value of the rights acquired and that there will be no need to call for any additional Member State contributions to face this liability.

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*
- *include in the revision of the OIML Financial Regulations this implementation of the IPSAS standards, and specify the rules and periodicity for the re-evaluation of the OIML building in the OIML assets*

Ceci se traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010.

Les autres installations et équipements dont l'OIML est propriétaire sont comptabilisés à leur coût historique diminué des amortissements.

L'amortissement est calculé linéairement de manière à étaler le coût de chaque actif sur la durée d'utilisation estimée comme suit :

- * Terrain..... pas d'amortissement
- * Immeubles, murs..... 50 ans
- * Immeubles, toit et ravalement..... 20 ans
- * Immeubles, aménagements..... 10 ans
- * Agencements, aménagements et installations..... 5 à 10 ans
- * Autres immobilisations corporelles..... 3 à 10 ans

Immobilisations incorporelles (RF- article 4.2)

Le coût des logiciels informatiques, lorsqu'ils constituent des actifs, sont amortis linéairement selon une durée d'utilisation ne pouvant excéder 3 ans.

Immobilisations financières (RF- article 4.3)

Les immobilisations financières comprennent notamment les prêts au personnel.

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation, soit en titres ou effets facilement négociables à court terme dans l'un des pays membres de l'Organisation, soit même en investissements à long terme.

Les intérêts, dividendes, pertes et gains sur les instruments financiers, qu'ils soient réalisés ou non, sont comptabilisés dans les produits et charges du compte de résultat.

Les actifs et passifs financiers sont enregistrés à leur juste valeur à la date de clôture.

Prestations particulières sur conventions – en-cours (RF article 6)

Le Bureau peut passer des contrats avec toute organisation Internationale ou Régionale afin d'effectuer sur financement de cette organisation des travaux et prestations particuliers entrant dans le champ de compétence de l'Organisation et conforme à ses objectifs (par exemple traduction de publications de l'OIML dans une autre langue que l'Anglais et le Français). Les objectifs et les conditions de ces contrats devront être préalablement soumis à l'accord du Comité.

Les produits et charges relatifs à une prestation effectuée sur plusieurs exercices, dans le cadre de ces contrats, font l'objet des régularisations comptables appropriées pour satisfaire aux règles de constatation des produits fixées à l'article 8 (constatation des produits : cf. ci-après).

Créances d'exploitation

Les contributions des Etats Membres en retard lors de la clôture d'un exercice budgétaire seront considérées comme créances de l'Organisation et figureront comme telles à l'actif jusqu'à leur encaissement effectif.

Le cas des Etats défaillants est traité en application de l'Article XXIX de la Convention de l'OIML : la radiation d'un pays ayant atteint trois années d'arriérés est constatée automatiquement par le Directeur du Bureau International de Métrologie Légale.

En cas de radiation d'un Etat Membre, les créances de l'Organisation vis-à-vis de cet Etat feront l'objet d'une provision pour créance douteuse. Toutefois, ces créances resteront inscrites au bilan, sauf décision de la Conférence de les annuler.

Les avances et acomptes sur des charges de l'exercice suivant (par exemple acomptes versés pour l'organisation de réunions, acomptes sur travaux, etc.), peuvent être inscrits comme créances sur des fournisseurs.

Les avances reçues de clients dans le cadre des contrats visés à l'article 6 sont inscrites sur les comptes "clients" au passif du bilan.

Constatation des produits

Les produits sont comptabilisés selon les principes de la comptabilité d'engagement.

Les cotisations des Etats Membres et les abonnements forfaitaires des Membres Correspondants sont comptabilisés à leur date d'exigibilité, soit la date d'ouverture de l'exercice.

Les produits financiers sont enregistrés dans l'exercice pendant lequel ils ont couru.

Les autres revenus, y compris les remboursements de frais par des tiers sont pris en compte lorsqu'ils sont acquis par l'OIML, soit selon les termes des contrats convenus soit, en l'absence de convention lors de l'émission de la facture ou de la demande de paiement.

Les cotisations des Etats Membres et abonnements forfaitaires des Membres Correspondants correspondant au paiement partiel ou total des sommes dues au titre des exercices suivants, seront inscrits comme dettes de l'Organisation vis-à-vis de ces Membres.

Réserves

Les résultats annuels, qu'ils soient déficitaires ou bénéficiaires, sont systématiquement affectés en report à nouveau pendant toute la période financière définie à l'article 1. Au terme de chaque période financière, la Conférence décide de l'affectation éventuelle en réserve.

Provisions

Les provisions sont comptabilisés quand l'OIML est tenue par une obligation juridique ou implicite résultant d'événements passés, dont il est probable que le règlement entraînera un emploi de ressources sans contrepartie probable et lorsqu'une estimation fiable du montant de l'obligation en cause peut être effectuée.

Avantages du personnel

Les droits à retraite acquis étaient évalués selon des modalités différentes lors des exercices 2008 et 2009.

En application de la résolution no. 27 de la 45^{ème} réunion du CIML, les droits à retraite acquis sont évalués par un actuaire et sont présentés dans la Note 10.

Ils font l'objet d'une provision pour charges établie conformément aux dispositions des normes IPSAS. Ceci se traduit par une perte exceptionnelle sur l'exercice courant correspondant à l'inscription au passif du bilan de la provision pour retraites évaluée conformément aux normes IPSAS en comparaison de l'évaluation donnée l'année précédente conformément à la règle antérieure.

Pour la comparaison avec l'exercice 2009, les tableaux de la Note 11 montrent les bilans reconstitués d'après cette règle.

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

Le Directeur du Bureau peut passer par profits et pertes le montant des pertes ou gains des fonds, cession d'actifs, stocks et autres avoirs, à condition qu'un état de toutes ces sommes soit soumis au Comité et à la Conférence - en particulier, seront ainsi pris en compte les écarts entre les contributions théoriques dues par les Etats Membres et leurs versements réels, dans la mesure où ces écarts sont suffisamment faibles et qu'ils ne correspondent pas à des différences de change à constater en charges ou produits financiers

Contributions Volontaires - Dons et Legs

Le Directeur du Bureau peut accepter des contributions volontaires ainsi que des dons et legs, que ces apports soient ou non en espèces, à condition qu'ils soient offerts à des fins compatibles avec la ligne de conduite, les buts et l'activité de l'Organisation.

L'acceptation des apports qui entraînent, soit directement, soit indirectement des engagements financiers supplémentaires pour l'Organisation doit recevoir au préalable l'accord de la Conférence ou, en cas d'urgence, celui du Comité.

Les apports en biens meubles ou immeubles sont évalués en unités monétaires et inscrits au bilan de l'Organisation.

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2010	31/12/2009
Caisse d'Epargne	645 091 €	339 328 €
Banque de France	199 734 €	190 186 €
Chèques Postaux	56 566 €	66 539 €
Crédit Lyonnais	189 232 €	199 983 €
Caisse	1 420 €	1 184 €
Banque de Berne	8 889 €	71 958 €
Banque de France – Centre de Traduction	102 013 €	85 513 €
Intérêts courus à recevoir	6 752 €	5 763 €
Total	1 209 697 €	960 454 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2010	31/12/2009
Etats membres	327 116 €	383 757 €
Membres correspondants	63 203 €	73 703 €
Autres clients	40 425 €	29 139 €
Factures à établir		
Provisions dépréciation	-276 243 €	-291 655 €
Total	154 502 €	194 944 €

Le détail des créances des Etats membres et des Membres Correspondants est détaillé ci-après :

Etats Membres	Situation au 31/12/2010	Situation au 31/12/2009
ALGERIE	26 010	26 010
ARABIE SAOUDITE	13 685	13 685
CAMEROUN	79 138	79 138
R.P.D. De Corée	25 703	25 703
CUBA	13 900	13 200
EGYPTE	13 900	
ETHIOPIE	38 630	38 630
GRECE – Avance	-400	
GUINEE	36 009	36 009
IRAN	27 800	27 200
IRLANDE – Avance	-14 200	
ITALIE	5 205	
KENYA	428	5 161
LIBAN	35 689	35 689
NORVEGE – Avance	-14 200	-13 900
NVLE ZELANDE – Avance	-14 200	
PAKISTAN		13 600
POLOGNE – Avance	-28 400	-27 800
SRI LANKA	21 346	21 346
TANZANIE	13 900	13 600
TUNISIE – Avance	-13 900	
ZAMBIE	61 073	76 486
	327 116	383 757

Membres Correspondants	Situation au 31/12/2010	Situation au 31/12/2009
ARGENTINE	4 390	4 994
BARHEIN		2 140
BANGLADESH	1 230	6 114
BARBADE	3 160	3 160
BENIN	6 066	4 836
BOSNIE-HERZEGOVINE	-1 020	-1 020
BOTSWANA	3 477	2 247
BURKINA FASO	6 114	5 799
COMORES	9 172	7 942
R.P.D. De Corée	1 230	
REPUBLIQUE DOMINICAINE	2 350	1 120
EMIRATS ARABES UNIS		1 120
FIDJI		5 544
GABON	5 254	4 024
GUATEMALA	-1 120	1 020
ISLANDE		2 140
KOWEIT	5 094	5 094
LETTONIE	-110	
LIBYE	-5 867	-7 097
MADAGASCAR	132	104
MONGOLIE	-1 120	-1 120
MONTENEGRO	110	-1 120
MOZAMBIQUE		1 020
NEPAL	3 370	2 140
NICARAGUA	7 344	6 114
OMAN		1 120
OUZBEKISTAN	122	110
PANAMA		4 180
PAPOUASIE – NOUVELLE GUINEE	183	1 120
QUATAR	1 230	
RWANDA	2 140	2 140
SINGAPOUR		1 044
SOUDAN	1 330	100
SYRIE		1 120
TADJIKISTAN	5 515	4 285
TRINITE & TOBAGO	1 029	1 020
UEMOA	2 350	1 120
UKRAINE	49	1 120
URUGUAY		-1 090
	63 203	73 703

Les provisions sur créances Etats Membres sont les suivantes :

Pays	Provision au 31/12/2010	Provision au 31/12/2009
REP. POP. DEM. DE COREE	25 703 €	25 703 €
CAMEROUN	79 138 €	79 138 €
GUINEE	36 009 €	36 009 €
ETHIOPIE	38 630 €	38 630 €
LIBAN	35 689 €	35 689 €
ZAMBIE	61 073 €	76 486 €
Total provisions	276 243 €	291 655 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 39 699 € comprennent essentiellement un solde de TVA déductible pour un montant de 28 602 € et le remboursement à recevoir d'un fournisseur correspondant à un montant trop payé de 8 230 €

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 8 858 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2011.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 48 610 € comprend des dépôts et cautionnements pour 420 € et des prêts au personnel pour 48 190 € ventilés comme suit :

Prêts au personnel	31/12/2010	< 1 an	entre 1 et 5 ans	> 5 ans
Total	48 190 €	23 320 €	24 870 €	

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme, hormis la part des prêts à plus d'un an (Cf. Note 6).

Note 8 Etat des immobilisations et amortissements

	31/12/2010			31/12/2009		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	9 745 €	8 043 €	1 703 €	7 091 €	7 091 €	
Terrain	819 000 €		819 000 €			
Immeubles – murs	1 170 750 €	35 735 €	1 135 015 €	67 230 €	62 507 €	4 723 €
Agencements	380 250 €	38 025 €	342 225 €	272 406 €	156 966 €	115 440 €
Matériel de Transport				31 944 €	31 944 €	
Matériel de bureau	86 664 €	86 359 €	305 €	86 664 €	85 224 €	1 440 €
Matériel informatique	117 808 €	106 111 €	11 698 €	107 103 €	102 069 €	5 035 €
Mobilier	65 464 €	50 427 €	15 037 €	65 007 €	46 136 €	18 871 €
TOTAL 31/12	2 649 681 €	324 699 €	2 324 982 €	637 446 €	491 938 €	145 508 €
TOTAL 01/01	637 446 €	491 938 €	145 508 €	660 813 €	481 813 €	179 001 €
Variation de l'exercice	2 012 236 €	-167 238 €	2 179 474 €	-23 368 €	10 125 €	-33 492 €

La hausse du poste immobilisations s'explique par la revalorisation de l'immeuble pour un montant de 2 340 000 € et du box pour un montant de 30 000 €

Note 9 Détail des autres dettes

Les autres dettes sont à échéance à court terme et comprennent les postes suivants :

	31/12/2010	31/12/2009
Retraite OIML	18 203 €	17 933 €
Urssaf	19 393 €	20 395 €
Ircantec	5 308 €	4 986 €
Mutuelle	3 893 €	4 031 €
Prévoyance	6 336 €	
Rémunérations dues	174 €	
Congés payés	13 887 €	11 976 €
Dettes sociales	67 193 €	59 320 €
Fournisseurs	1 205 €	6 290 €
Factures non parvenues	6 869 €	8 064 €
Total	8 074 €	14 354 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 158 500 € en application de la résolution no. 27 de la 45^{ème} réunion du CIML.

	31/12/2010
Engagement de retraite au 01/01/2010	415 993 €
Contribution salariale	18 958 €
Provision retraite	1 723 549 €
Solde au 31/12/2010	2 158 500 €

Le total des droits à retraite acquis par le personnel, évalués par un actuare, se monte à :

Total des droits acquis au	
Au 31/12/2006	1 575 800 €
Au 31/12/2007	1 693 100 €
Au 31/12/2008 (interpolation)	1 783 700 €
Au 31/12/2009	1 880 900 €
Au 31/12/2010	2 158 500 €

Note 11 Bilans dans l'hypothèse d'une inscription de la totalité des droits acquis

Conformément au deuxième paragraphe de la résolution no. 27 de la 45^{ème} réunion du CIML reproduit ci-après :

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*

ACTIF	31/12/2009	31/12/2008
Actifs à court terme		
Disponibilités	960 454 €	838 707 €
Créances Etats membres	194 944 €	260 469 €
Autres créances	35 916 €	99 589 €
Charges constatées d'avance	19 059 €	8 040 €
TOTAL (I)	1 210 374 €	1 206 806 €
Actifs à long terme		
Immobilisations financières	79 254 €	65 040 €
<i>Terrain</i>	819 000 €	819 000 €
<i>Immeuble – murs</i>	1 099 280 €	1 135 015 €
<i>Agencements</i>	304 200 €	342 225 €
Matériel de transport		21 541 €
Matériel de bureau et informatique	6 475 €	11 235 €
Mobilier	18 871 €	19 956 €
Logiciels		
TOTAL (II)	2 327 079 €	2 414 013 €
TOTAL GENERAL (I à II)	3 537 453 €	3 620 818 €

PASSIF	31/12/2009	31/12/2008
Passifs à court terme		
Etats membres – avances		8 217 €
Autres dettes	73 674 €	127 014 €
Partie à court terme des emprunts		
Total passif à court terme (I)	73 674 €	135 232 €
Passifs à long terme		
<i>Avantages au personnel</i>	1 880 900 €	1 783 700 €
Autres provisions		
Total passif à long terme (II)	1 880 900 €	1 783 700 €
Actif net / Situation nette (III = Actif- I - II)	1 582 879 €	1 701 887 €
Apports en capital	55 324 €	55 324 €
<i>Réserves et report à nouveau</i>	1 646 563 €	1 980 567 €
<i>Résultat</i>	-119 008 €	-334 004 €
Total actif net (IV)	1 582 879 €	1 701 887 €
Solde net (III-IV)	0 €	0 €

Note 12 Analyse des autres provisions

Au cours de l'exercice, l'OIML n'a connu aucun litige.

Notes sur le Résultat

Note 13 Etats des abonnements des Membres Correspondants.

Aucune variation particulière n'est intervenue sur l'exercice

Note 14 Détails des produits et charges - exécution du budget

Les charges et produits s'analysent comme suit, en comparaison du budget voté par la Conférence en 2008:

Exécution du budget	2009	2009	2010	2010
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité		1 208 605 €		1 186 473 €
Retraites		-6 924 €		72 263 €
Total charges de personnel	1 229 000 €	1 201 681 €	1 302 000 €	1 258 736 €
Locaux	61 000 €	64 337 €	62 000 €	69 982 €
Frais de bureau	8 000 €	2 357 €	8 000 €	7 140 €
Impressions et Bulletin	41 000 €	45 551 €	42 000 €	23 699 €
Doc & Internet	26 000 €	17 539 €	27 000 €	20 686 €
Correspondance	20 000 €	27 064 €	20 000 €	20 028 €
Réunions	68 000 €	93 060 €	70 000 €	103 438 €
Voyages et missions	90 000 €	189 381 €	96 000 €	126 302 €
Divers	46 000 €	65 746 €	47 000 €	90 110 €
Amort. et provisions	61 000 €	48 172 €	62 000 €	1 807 728 €
Total charges autres que personnel	421 000 €	553 208 €	434 000 €	2 269 114 €
PRODUITS				
Contributions EM et Centre de trad.	1 607 000 €	1 577 600 €	1 656 000 €	1 695 800 €
Abonnements des MC	64 000 €	64 960 €	70 000 €	71 340 €
Bulletin	6 000 €	3 671 €	6 000 €	3 824 €
Revenus financiers	20 000 €	7 716 €	20 000 €	7 633 €
Revenus des Certificats et du MAA	61 000 €	80 162 €	63 000 €	69 549 €
Divers et exceptionnels		59 816 €		17 286 €
Autres				
Rep/prov. dépréciation actifs		3 343 €		15 412 €
Transferts de charges exploitation		375 €		4 279 €
Total produits	1 758 000 €	1 797 642 €	1 815 000 €	1 885 124 €
Résultat	108 000 €	42 754 €	79 000 €	-1 642 725 €

Note 15 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 1 708 137 € Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2010	2009
Logiciels	951 €	
Buildings	35 735 €	1 345 €
Agencements	38 025 €	20 493 €
Matériel de transport		2 907 €
Matériel de bureau	1 135 €	2 957 €
Matériel informatique	4 042 €	2 628 €
Mobilier	4 290 €	4 243 €
Total dotation aux amortissements	84 179 €	34 572 €
Comptes clients	-15 412 €	13 600 €
Fonds de pension	1 723 549 €	-6 924 €
TOTAL dotations de l'exercice	1 708 137 €	6 676 €

Note 16 Détail des produits exceptionnels

Les produits exceptionnels sont de 1 € à la clôture de l'exercice et correspondent à la cession du véhicule.

Note 17 Détail des charges exceptionnelles

Au 31 décembre 2010, les charges exceptionnelles s'élèvent à 17 867 € et correspondent à des frais engagés suite à l'arrivée de Monsieur PATORAY en novembre et décembre.

4 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2009	55 324 €	1 290 114 €		-442 723 €		902 715 €
Résultat de l'exercice					42 754 €	
Solde net au 31/12/2009	55 324 €	1 290 114 €		-442 723 €	42 754 €	945 468 €
Solde net au 01/01/2010	55 324 €	1 290 114 €		-399 970 €		945 468 €
Résultat de l'exercice			2 249 837 €		-1 642 725 €	
Solde net au 31/12/2010	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €

Le résultat annuel est totalisé au 1er janvier suivant dans le Report à nouveau.

Les réserves sont celles constatées et approuvées par la Conférence en 2008, sur la base des comptes de l'exercice 2007.

Les comptes de l'exercice 2009 ont été établis en comptabilisant la Provision pour pensions sur la base de la règle provisoirement acceptée par le CIML. Les comptes de l'exercice 2010 ont été établis en tenant compte d'une revalorisation de l'immeuble et de la comptabilisation de la totalité des droits acquis (voir Note 1 ci-dessus), ce qui explique la valeur du résultat 2010.

La décision d'affecter les résultats et le report à nouveau dans les réserves relèvera de la Conférence lors de sa réunion de 2012, sur la base des comptes de l'exercice 2011.

5 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2010

	2010	2009
Solde des activités	-1 642 725	42 754
+/- Dotations - reprises aux amortissements et provisions	1 792 316	-56 132
+ Valeur nette comptable des immobilisations cédées	0	18 634
CAPACITE D'AUTOFINANCEMENT	149 591	5 256
+/- Variation du BFR lié à l'activité	82 824	150 419
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	232 415	155 675
- Décaissements liés à l'acquisition d'immobilisations	-13 816	-19 714
+/- Variation des prêts et avances consentis	30 644	-14 214
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	16 828	-33 928
VARIATION DE LA TRESORERIE NETTE	249 243	121 747
TRESORERIE D'OUVERTURE	960 454	838 707
TRESORERIE DE CLOTURE	1 209 697	960 454
ECART	0	0

INTERNATIONAL ORGANIZATION OF LEGAL METROLOGY
11 rue Turgot
75009 PARIS

REPORT BY THE CHARTERED ACCOUNTANT
ON THE ACCOUNTS FOR FINANCIAL YEAR 2010

(BIML translation)

Dear Mr. Director,

In accordance with Article 21 of the revised Financial Regulations of the International Organization of Legal Metrology and our assignment letter dated 22 November 2010, we have audited the financial situation of the OIML for the period that ended on 31 December 2010, as attached to this report and as summarized below:

➤ Total balance	3 786 348 €
➤ Result for the exercise	- 1 642 725 €

Our responsibility is to express our opinion on these accounts, on the basis of our audit.

We carried out our audit adhering to international audit standards. These standards require us to apply due diligence in order to enable us to be sure, to a reasonable degree, that the accounts do not contain any significant abnormalities. An audit consists in examining, by sampling, probative elements that justify the data in the accounts. It also consists in evaluating the accounting procedures that were followed, and the main estimations that were used as a basis for closing off the accounts and for evaluating their global presentation. We consider that our audit forms a reasonable basis for expressing our opinion.

In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2010, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards), to the revised Financial Regulations, and to Resolution 27 of the 45th CIML Meeting.

Drawn up in Montrouge,
28 February 2011

Mr. F. FISCHER
Chartered Accountant



Annual accounts for the year 2010

Report established on 28 February 2011

Translated into English by the BIML

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2010

ASSETS	31/12/2010	31/12/2009
Current assets		
Cash	1 209 697 €	960 454 €
Member States receivables	50 874 €	92 102 €
Corresponding Members receivables	63 203 €	73 703 €
Orther receivables – Certificats	40 425 €	29 139 €
Other receivables	39 699 €	35 916 €
Prepayments	8 858 €	19 059 €
TOTAL (I)	1 412 755 €	1 210 374 €
Non current assets		
Long term investments	48 610 €	79 254 €
Land	819 000 €	
Building - walls	1 135 015 €	4 723 €
Fittings	342 225 €	115 440 €
Transport equipment		
Office equipment	12 002 €	6 475 €
Furniture	15 037 €	18 871 €
Software	1 703 €	
TOTAL (II)	2 373 592 €	224 762 €
General total (I to II)	3 786 348 €	1 435 136 €

LIABILITIES	31/12/2010	31/12/2009
Current liabilities		
Member States payables		
Other payables	75 267 €	73 674 €
Total current liabilities	75 267 €	73 674 €
Non current liabilities		
Employee benefits	2 158 500 €	415 993 €
Other provisions		
Total passif à long terme (II)	2 158 500 €	415 993 €
Net assets	1 552 580 €	945 468 €
Capital	55 324 €	55 324 €
Revaluation Building	2 249 837 €	
Reserves and accumulated results	890 144 €	847 391 €
Result of the year	-1 642 725 €	42 754 €
Total net assets	1 552 580 €	945 468 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2010

OPERATING INCOME	31/12/2010	31/12/2009
Member States contributions	1 767 140 €	1 642 560 €
Other operating income	90 562 €	122 916 €
Total Operating income	1 857 702 €	1 765 476 €
OPERATING EXPENSES		
Staff expenses	1 258 736 €	1 201 681 €
Operating expenses	437 408 €	475 250 €
Depreciations	84 179 €	34 572 €
Endowment to provisions for doubtful debts		13 600 €
Provision for retirement	1 723 549 €	
Other operating expenses	-14 037 €	-3 343 €
Total operating expenses	3 489 836 €	1 721 760 €
OPERATING RESULT	-1 632 134 €	43 716 €
Financial result	7 275 €	7 845 €
Extraordinary result	-17 866 €	-8 807 €
Total non operating results	-10 592 €	-962 €
NET RESULT	-1 642 725 €	42 754 €

3 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January 2010 to 31 December 2010.

The accounts were closed by the BIML Director on 28 February 2011 according to the provisions of Article 20 of the OIML Financial Regulations.

The financial statements established according to Annex 3 of the Financial Regulations include the following: balance sheet, income statement, notes to the financial statements, statement of changes in net assets/equity, cash flow statement.

The following notes or tables are therefore part of the presentation of the annual financial statements:

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Accounting rules and methods

Note 1 Main accounting methods

The OIML financial statements are established according to the international public sector accounting standards, IPSAS, issued by the Public Sector Committee of the IFAC (International Federation of Accountants). When IPSAS standards are not available, the IAS (IFRS) standards are implemented.

Reference currency

The OIML Financial Regulations as revised as of 1st January 2006 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

However, Council Regulation (EC) No. 974/98 of 3 May 1998 replaced the French Franc by the Euro starting from 1 January 1999 and sets forth that "References to national monetary units contained in legal instruments in force as of the end of the transitional period must be construed as references to the Euro unit by applying the respective conversion rates". Accordingly, the Banque de France did not maintain the "Gold Franc" accounting unit.

On the basis of these provisions, the various financial statements and accounting documents of OIML shall be maintained in Euros.

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to another and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2006.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML are valued in accordance with resolution no. 27 of the 45th CIML Meeting reproduced below :

The Committee took note of the report on the pension system and of the comments made by Mr. Peter Mason and Dr. Philippe Richard.

The Committee noted that the re-evaluated assets cover much more than the value of the rights acquired and that there will be no need to call for any additional Member State contributions to face this liability.

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*
- *include in the revision of the OIML Financial Regulations this implementation of the IPSAS standards, and specify the rules and periodicity for the re-evaluation of the OIML building in the OIML assets*

This is reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders'equity at 1st January 2010.

Other facilities and equipment owned by the OIML are recognised at their historical cost less depreciation

Depreciation is calculated on a straight-line basis, in order to spread the cost of each asset over the asset's useful life estimated as follows:

* Land	No depreciation
* Buildings, wall	50 years
* Buildings, roof, renovation	20 years
* Buildings, fittings.....	10 years
* Fittings, improvements and facilities	5 à 10 years
* Other tangible fixed assets	3 à 10 years

Intangible fixed assets (FR- article 4.2)

The cost of capitalised software is depreciated on a straight-line basis over a useful life not exceeding 3 years.

Financial assets (FR- article 4.3)

Financial assets include in particular loans to employees.

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorised to invest the Organisation's cash and cash equivalents, either in securities or in instruments readily tradable in the short term within any of the Member States of the Organisation, or even in long-term investments.

Any interest, dividends and gains on financial instruments, whether realised or not, shall be recognised as revenues and expenses in the income statement.

Financial assets and liabilities are marked to market as of the closing date.

Specific services related to contracts – work in progress (FR article 6)

The Bureau may execute contracts with any International or Regional Organisation in order to carry out specific works and services funded by such organisations and falling within the scope of competence of the Organisation and in accordance with its objectives (e.g. translation of OIML

publications into a language other than English or French). The objectives and terms of such contracts shall be submitted for prior approval to the Committee.

The revenues and expenses related to services rendered over several financial years under such contracts shall give rise to accounting adjustments in order to meet the revenue recognition rules set out in Article 8. (Revenue recognition : cf. below).

Trade receivables

Contributions due by Member States and in arrears as of the close of a budget year shall be deemed receivables of the Organisation and posted as such as assets until actual collection.

The case of defaulting Member States is addressed in accordance with Article XXIX of the OIML Convention: the radiation of a Member State who reached or exceeded three years of arrears is automatically registered by the BIML Director.

If a Member State is struck off the list of Member States, contributions due by the Member State concerned shall be provisioned as doubtful receivables. However, such receivables shall remain on the balance sheet unless the Conference decides to cancel them.

Advances and down payments related to expenses of the following financial year (e.g. down payments made for the organisation of meetings, down payments related to works, etc.) may be posted as amounts due by suppliers.

Advances received from clients in connection with contracts referred to under Article 6 are posted as “amounts due to clients” on the liabilities side of the balance sheet.

Revenue recognition

Revenues are recognised according to the accrual method.

Contributions due by Member States and fees due by Corresponding Members are recognised on their due date, i.e. the commencement date of the financial year.

Financial revenues are recognised during the financial year during which they accrue.

Other revenues, including expense repaid by third parties, are recognised when accruing to the OIML, either under the terms of executed contracts or, in the absence of any contract, upon issuing the invoice or the request for payment.

Contributions due by Member States and fees due by Corresponding Members representing the partial or total payment of amounts due for following years are posted as amounts due by the Organisation to such Members.

Reserves

Annual net income, whether positive or negative, is systematically posted to retained earnings during the entire financial period defined in Article 1. At the end of each financial period, the Conference decides whether the relevant amounts are to be posted to the reserves.

Provisions

Provisions are recognised when the OIML is legally or implicitly bound by any obligation resulting from past events, and where it is likely that performance of such an obligation shall entail the use of

resources without any likely consideration and it is possible to make a reliable estimate of the amount of the relevant obligation.

Employees benefits

The pension earned were evaluated in different ways during the years 2008 and 2009.

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS. This results in an extraordinary loss on the current year corresponding to the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

For comparison with the year 2009, the tables in Note 11 accounts show reconstructed according to this rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director may account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small and do not correspond to foreign exchange differences related to financial revenues or expenses.

Voluntary contributions – bequests and donations

The Bureau's Director may accept voluntary contributions as well as bequests and donations, whether or not in cash, provided that the same are offered for purposes compatible with the Organisation's policies, goals and operations.

The acceptance of any contributions entailing, whether directly or indirectly, any additional financial commitment for the Organisation is subject to prior approval by the Conference or, in case of emergency, by the Committee.

Contributions in movable or immovable property are valued in monetary units and posted on the Organisation's balance sheet.

Notes on the balance sheet

Note 2 Cash and investment details

Details of cash	31/12/2010	31/12/2009
Caisse d'Epargne	645 091 €	339 328 €
Banque de France	199 734 €	190 186 €
Chèques Postaux	56 566 €	66 539 €
Crédit Lyonnais	189 232 €	199 983 €
Caisse	1 420 €	1 184 €
Banque de Berne	8 889 €	71 958 €
Banque de France – Traduction Center	102 013 €	85 513 €
Interest to be received	6 752 €	5 763 €
Total	1 209 697 €	960 454 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2010	31/12/2009
Member States	327 116 €	383 757 €
Corresponding Members	63 203 €	73 703 €
Other clients	40 425 €	29 139 €
Invoices to establish		
Provisions for doubtful debts	-276 243 €	-291 655 €
Total	154 502 €	194 944 €

The detail of Member States and Corresponding Members balance is shown below:

Etats Membres	Situation at 31/12/2010	Situation at 31/12/2009
ALGERIE	26 010	26 010
ARABIE SAOUDITE	13 685	13 685
CAMEROUN	79 138	79 138
R.P.D. De Corée	25 703	25 703
CUBA	13 900	13 200
EGYPTE	13 900	
ETHIOPIE	38 630	38 630
GRECE – Avance	-400	
GUINEE	36 009	36 009
IRAN	27 800	27 200
IRLANDE – Avance	-14 200	
ITALIE	5 205	
KENYA	428	5 161
LIBAN	35 689	35 689
NORVEGE – Avance	-14 200	-13 900
NVLE ZELANDE – Avance	-14 200	
PAKISTAN		13 600
POLOGNE – Avance	-28 400	-27 800
SRI LANKA	21 346	21 346
TANZANIE	13 900	13 600
TUNISIE – Avance	-13 900	
ZAMBIE	61 073	76 486
	327 116	383 757

Membres Correspondants	Situation at 31/12/2010	Situation at 31/12/2009
ARGENTINE	4 390	4 994
BARHEIN		2 140
BANGLADESH	1 230	6 114
BARBADE	3 160	3 160
BENIN	6 066	4 836
BOSNIE-HERZEGOVINE	-1 020	-1 020
BOTSWANA	3 477	2 247
BURKINA FASO	6 114	5 799
COMORES	9 172	7 942
R.P.D. De Corée	1 230	
REPUBLIQUE DOMINICAINE	2 350	1 120
EMIRATS ARABES UNIS		1 120
FIDJI		5 544
GABON	5 254	4 024
GUATEMALA	-1 120	1 020
ISLANDE		2 140
KOWEIT	5 094	5 094
LETTONIE	-110	
LIBYE	-5 867	-7 097
MADAGASCAR	132	104
MONGOLIE	-1 120	-1 120
MONTENEGRO	110	-1 120
MOZAMBIQUE		1 020
NEPAL	3 370	2 140
NICARAGUA	7 344	6 114
OMAN		1 120
OUZBEKISTAN	122	110
PANAMA		4 180
PAPOUASIE – NOUVELLE GUINEE	183	1 120
QUATAR	1 230	
RWANDA	2 140	2 140
SINGAPOUR		1 044
SOUDAN	1 330	100
SYRIE		1 120
TADJIKISTAN	5 515	4 285
TRINITE & TOBAGO	1 029	1 020
UEMOA	2 350	1 120
UKRAINE	49	1 120
URUGUAY		-1 090
	63 203	73 703

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2010	Provision au 31/12/2009
REP. POP. DEM. DE COREE	25 703 €	25 703 €
CAMEROUN	79 138 €	79 138 €
GUINEE	36 009 €	36 009 €
ETHIOPIE	38 630 €	38 630 €
LIBAN	35 689 €	35 689 €
ZAMBIE	61 073 €	76 486 €
Total provisions	276 243 €	291 655 €

Note 4 Other receivables details

The other receivables amounting to 39 699 € essentially comprise a balance of input VAT amounting to 28 602 € and the refund due from a supplier in an amount overpaid by 8 230 €

Note 5 Prepayments detail

The prepayments, which amount to 8 858 € include principally payments of annual services or subscriptions of which part is allocated to the year 2011.

Note 6 Long term investments details

This account, amounting to 48 610 € includes deposits and guarantees for 420 € and loans to employees for 48 190 € distributed as follows:

Loans to employees	31/12/2010	< 1 year	from 1 to 5 years	> 5 years
Total	48 190 €	23 320 €	24 870 €	

Note 7 Long term receivables detail

No long term receivable appears except the part of loans exceeding 1 year (Cf. Note 6).

Note 8 Fixed assets and accumulated depreciations state

	31/12/2010			31/12/2009		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	9 745 €	8 043 €	1 703 €	7 091 €	7 091 €	
Land	819 000 €		819 000 €			
Building – wall	1 170 750 €	35 735 €	1 135 015 €	67 230 €	62 507 €	4 723 €
Fittings	380 250 €	38 025 €	342 225 €	272 406 €	156 966 €	115 440 €
Vehicles				31 944 €	31 944 €	
Office equipment	86 664 €	86 359 €	305 €	86 664 €	85 224 €	1 440 €
IT equipment	117 808 €	106 111 €	11 698 €	107 103 €	102 069 €	5 035 €
Furniture	65 464 €	50 427 €	15 037 €	65 007 €	46 136 €	18 871 €
TOTAL 31/12	2 649 681 €	324 699 €	2 324 982 €	637 446 €	491 938 €	145 508 €
TOTAL 01/01	637 446 €	491 938 €	145 508 €	660 813 €	481 813 €	179 001 €
Variation	2 012 236 €	-167 238 €	2 179 474 €	-23 368 €	10 125 €	-33 492 €

The increase of the fixed assets is explain by the revaluation of the property for an amount of 2 340 000 € and the box for a total of 30 000 €

Note 9 Other payables detail

The other debts are short term debts and include the following:

	31/12/2010	31/12/2009
OIML pensions	18 203 €	17 933 €
Urssaf	19 393 €	20 395 €
Ircantec	5 308 €	4 986 €
Health insurance	3 893 €	4 031 €
Foresight	6 336 €	
Wages due	174 €	
Annual leave	13 887 €	11 976 €
Social debts	67 193 €	59 320 €
Suppliers	1 205 €	6 290 €
Invoices to receive	6 869 €	8 064 €
Total	8 074 €	14 354 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 158 500 € in accordance with resolution no. 27 of the 45th CIML Meeting.

	31/12/2010
Provision for pensions at 01/01/2010	415 993 €
Staff contribution	18 958 €
Provision for retirement	1 723 549 €
Provision at 31/12/2010	2 158 500 €

The total of rights acquired, evaluated by an actuary, amounts to:

Total of rights acquired at	
At 31/12/2006	1 575 800 €
At 31/12/2007	1 693 100 €
At 31/12/2008 (interpolation)	1 783 700 €
At 31/12/2009	1 880 900 €
At 31/12/2030	2 158 500 €

Note 11 Balance sheet in case of full accounting of the rights for pensions

According to the second paragraph of the resolution no. 27 of the 45th CIML Meeting reproduced below:

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*

ASSETS	31/12/2009	31/12/2008
Current assets		
Cash	960 454 €	838 707 €
Member States receivables	194 944 €	260 469 €
Other receivables	35 916 €	99 589 €
Prepayments	19 059 €	8 040 €
Total (I)	1 210 374 €	1 206 806 €
Non current assets		
Long term investments	79 254 €	65 040 €
<i>Land</i>	<i>819 000 €</i>	<i>819 000 €</i>
<i>Building - walls</i>	<i>1 099 280 €</i>	<i>1 135 015 €</i>
<i>Fittings</i>	<i>304 200 €</i>	<i>342 225 €</i>
Transport equipment		21 541 €
Office equipment	6 475 €	11 235 €
Furniture	18 871 €	19 956 €
Software		
Total (II)	2 327 079 €	2 414 013 €
General total (I to II)	3 537 453 €	3 620 818 €

LIABILITIES	31/12/2009	31/12/2008
Current liabilities		
Member States payables		8 217 €
Other payables	73 674 €	127 014 €
Other short term liabilities		
Total current liabilities (I)	73 674 €	135 232 €
Non current liabilities		
<i>Employee benefits</i>	<i>1 880 900 €</i>	<i>1 783 700 €</i>
Other provisions		
Total non current liabilities (II)	1 880 900 €	1 783 700 €
Net assets	1 582 879 €	1 701 887 €
Capital	55 324 €	55 324 €
<i>Reserves and accumulated results</i>	<i>1 646 563 €</i>	<i>1 980 567 €</i>
<i>Result of the year</i>	<i>-119 008 €</i>	<i>-334 004 €</i>
Total net assets	1 582 879 €	1 701 887 €
Balance	0 €	0 €

Note 12 Other provisions analyzis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 13 Subscription detail

No noticeable variation appeared during this year.

Note 14 Other operating revenue and income detail - Execution of the budget

Charges and income are analyzed below, in comparison with the budget voted by the Conference in 2008:

Budget realization	2009	2009	2010	2010
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 208 605 €		1 186 473 €
Pension System		-6 924 €		72 263 €
Total staff costs	1 229 000 €	1 201 681 €	1 302 000 €	1 258 736 €
Premises	61 000 €	64 337 €	62 000 €	69 982 €
Office costs	8 000 €	2 357 €	8 000 €	7 140 €
Printing & Bulletin	41 000 €	45 551 €	42 000 €	23 699 €
Doc & Internet	26 000 €	17 539 €	27 000 €	20 686 €
Correspondence	20 000 €	27 064 €	20 000 €	20 028 €
Meetings	68 000 €	93 060 €	70 000 €	103 438 €
Travel & accommodation	90 000 €	189 381 €	96 000 €	126 302 €
Misc.	46 000 €	65 746 €	47 000 €	90 110 €
Deprec. & provisions	61 000 €	48 172 €	62 000 €	1 807 728 €
Total charges other than staff	421 000 €	553 208 €	434 000 €	2 269 114 €
INCOME				
MS Contributions & translation center	1 607 000 €	1 577 600 €	1 656 000 €	1 695 800 €
CM Fees	64 000 €	64 960 €	70 000 €	71 340 €
Bulletin	6 000 €	3 671 €	6 000 €	3 824 €
Financial income	20 000 €	7 716 €	20 000 €	7 633 €
Income Certificates and MAA	61 000 €	80 162 €	63 000 €	69 549 €
Misc. And exc. Income		59 816 €		17 286 €
Others				
Provision on doubtful debts recovered		3 343 €		15 412 €
Transfer of operating charges		375 €		4 279 €
Total income	1 758 000 €	1 797 642 €	1 815 000 €	1 885 124 €
Result	108 000 €	42 754 €	79 000 €	-1 642 725 €

Note 15 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 1 708 137 € Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2010	2009
Software	951 €	
Buildings	35 735 €	1 345 €
Fittings	38 025 €	20 493 €
Transport equipment		2 907 €
Office equipment	1 135 €	2 957 €
IT equipment	4 042 €	2 628 €
Furniture	4 290 €	4 243 €
Total endowment to depreciations	84 179 €	34 572 €
Clients accounts	-15 412 €	13 600 €
Pension system	1 723 549 €	-6 924 €
TOTAL annual endowments	1 708 137 €	6 676 €

Note 16 Extraordinary income detail

The extraordinary income are 1 € at the closure of the accounts and correspond to the sale of the vehicle.

Note 17 Extraordinary expenses detail

As of the 31 December 2010, the extraordinary expenses amount to 17 867 € and correspond to the costs incurred following the arrival of Mr. PATORAY in November and December.

4 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2009	55 324 €	1 290 114 €		-442 723 €		902 715 €
Result of the year					42 754 €	
Net at 31/12/2009	55 324 €	1 290 114 €		-442 723 €	42 754 €	945 468 €
Net at 01/01/2010	55 324 €	1 290 114 €		-399 970 €		945 468 €
Result of the year			2 249 837 €		-1 642 725 €	
Net at 31/12/2010	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €

The annual result is added at the next 1st January in the accumulated result.

The reserves are those approved by the Conference in 2008, based on the 2007 accounts.

The 2007 accounts were established including in the provision for pensions the totality of rights acquired by the personnel (IPSAS rule), which explains the low level of reserves. At the occasion of the 2008 accounts, the provision for pensions was reevaluated according to the provisional rule accepted by the CIML (see Note 1 above), which explains the value of the result for 2008.

The decision to allocate the accumulated results to the reserves will pertain to the Conference at its 2012 meeting, based on the 2011 accounts.

5 CASH-FLOW STATEMENT AT 31 DECEMBER 2010

	2010	2009
Balance of activities	-1 642 725	42 754
+/- Net endowment to depreciations and provisions	1 792 316	-56 132
+ Nett Value of assets sold	0	18 634
CAPACITY TO AUTOFINANCE	149 591	5 256
+/- Variation in the Working Capital requirement related to the activity	82 824	150 419
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	232 415	155 675
- Outgoing related to the acquisitions of assets	-13 816	-19 714
+/- Variation of loans and advances granted	30 644	-14 214
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	16 828	-33 928
VARIATION IN NET CASHFLOW	249 243	121 747
OPENING CASH	960 454	838 707
CLOSING CASH	1 209 697	960 454
DIFFERENCE	0	0

Budget pour la période 2009-2012 voté par la 13ème Conférence en 2008.

	<i>Estimation 2008</i>	2009	2010	2011	2012
1.1.1 Budget principale					
Produits					
Contributions des Etats Membres ¹	<i>1 554 k€</i>	1 591 k€	1 640 k€	1 676 k€	1 740 k€
Membres Correspondants	<i>58 k€</i>	64 k€	70 k€	76 k€	83 k€
Bulletin	<i>6 k€</i>	6 k€	6 k€	6 k€	6 k€
Centre de traduction	<i>16 k€</i>	16 k€	16 k€	16 k€	16 k€
Produits financiers	<i>20 k€</i>	20 k€	20 k€	20 k€	20 k€
Total des Produits	<i>1 654 k€</i>	1 697 k€	1 752 k€	1 794 k€	1 865 k€
Charges					
Personnel (sans Certificats et MAA)	<i>1 106 k€</i>	1 173 k€	1 243 k€	1 317 k€	1 396 k€
Loceaux et fonctionnement	<i>198 k€</i>	202 k€	206 k€	210 k€	214 k€
Amortissements	<i>60 k€</i>	61 k€	62 k€	64 k€	65 k€
Voyages et missions	<i>85 k€</i>	90 k€	96 k€	101 k€	107 k€
Réunions	<i>65 k€</i>	68 k€	70 k€	73 k€	76 k€
Etudes, rapports d'experts					
Provisions	<i>0 k€</i>	0 k€	0 k€	0 k€	0 k€
Total charges	<i>1 514 k€</i>	1 594 k€	1 677 k€	1 765 k€	1 858 k€
Résultat principal	<i>140 k€</i>	103 k€	75 k€	29 k€	7 k€
1.1.2 Certificats et MAA					
Produit des Certificats	<i>28 k€</i>	61 k€	63 k€	64 k€	66 k€
Charges de personnel	<i>53 k€</i>	56 k€	59 k€	63 k€	66 k€
Résultat des Certificats et du MAA	<i>- 25 k€</i>	5 k€	4 k€	1 k€	0 k€
1.1.3 Résultat global	<i>115 k€</i>	108 k€	79 k€	30 k€	7 k€

¹ Il est prévu que le nombre d'Etats Membres augmente de 59 à 61 pendant cette période.

Budget for the 2009-2012 period voted by the 13th Conference in 2008.

	<i>2008 forecasts</i>	2009	2010	2011	2012
1.1.1 Principal budget					
Resources					
Member State Contributions ¹	<i>1 554 k€</i>	1 591 k€	1 640 k€	1 676 k€	1 740 k€
Corresponding Member fees	<i>58 k€</i>	64 k€	70 k€	76 k€	83 k€
Bulletin	<i>6 k€</i>	6 k€	6 k€	6 k€	6 k€
Translation Center	<i>16 k€</i>	16 k€	16 k€	16 k€	16 k€
Financial income	<i>20 k€</i>	20 k€	20 k€	20 k€	20 k€
Total resources	<i>1 654 k€</i>	1 697 k€	1 752 k€	1 794 k€	1 865 k€
Charges					
Staff (without Certificates or the MAA)	<i>1 106 k€</i>	1 173 k€	1 243 k€	1 317 k€	1 396 k€
Premises and office costs	<i>198 k€</i>	202 k€	206 k€	210 k€	214 k€
Depreciation	<i>60 k€</i>	61 k€	62 k€	64 k€	65 k€
Travel and accommodation	<i>85 k€</i>	90 k€	96 k€	101 k€	107 k€
Meetings	<i>65 k€</i>	68 k€	70 k€	73 k€	76 k€
Studies, experts					
Provisions	<i>0 k€</i>	0 k€	0 k€	0 k€	0 k€
Total charges	<i>1 514 k€</i>	1 594 k€	1 677 k€	1 765 k€	1 858 k€
Principal result	<i>140 k€</i>	103 k€	75 k€	29 k€	7 k€
1.1.2 Certificates and the MAA					
Income from Certificates	<i>28 k€</i>	61 k€	63 k€	64 k€	66 k€
Staff costs	<i>53 k€</i>	56 k€	59 k€	63 k€	66 k€
Certificates and MAA result	<i>- 25 k€</i>	5 k€	4 k€	1 k€	0 k€
1.1.3 Final result	<i>115 k€</i>	108 k€	79 k€	30 k€	7 k€

¹ It is estimated that the number of Member States will increase from 59 to 61 during this period.

Resolution 27 from the 45th CIML Meeting (Orlando, 2010)

Resolution 27:

The Committee took note of the report on the pension system and of the comments made by Mr. Peter Mason and Dr. Philippe Richard.

The Committee noted that the re-evaluated assets cover much more than the value of the rights acquired and that there will be no need to call for any additional Member State contributions to face this liability.

The Committee instructed the Bureau to:

- implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the re-evaluated value of the BIML buildings in the OIML assets;
- prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and
- include in the revision of the OIML Financial Regulations this implementation of the IPSAS standards, and specify the rules and periodicity for the re-evaluation of the OIML building in the OIML assets.

NOTE DE SYNTHÈSE O.I.M.L. - 31.12.2011

1. LE RESULTAT

Le résultat de l'OIML au 31 décembre 2011 est bénéficiaire à hauteur de 110 964 €

Le résultat est constitué des opérations suivantes:

Résultat au 31.12.2011		110 964
Produits liés à l'activité	1 867 365	
Charges liés à l'activité	-1 744 958	
Résultat lié à l'activité		122 406
Produits financiers	12 732	
Charges financières	-515	
Résultat financier		12 217
Reprise provision / créances	25 154	
Perte sur créances irrécouvrable	-4 988	
Résultat sur créances douteuses		20 166
Produits exceptionnels	1 892	
Charges exceptionnelles	-6 060	
Résultat exceptionnel		-4 168
Dotation provision retraite		-39 656

Points particuliers:

- Hausse des cotisations des états membres & membres correspondants à hauteur de 41 640 euros par rapport à 2010.
- Forte de baisse des certificats de - 33 041 euros. Depuis 2011, seuls les certificats payés et donc mis en ligne sont comptabilisés.

- Baisse des charges d’exploitation notamment avec la maîtrise des frais de voyages & déplacements et des frais de mission.
- Hausse des salaires & charges sociales détaillée en note Annexe 1.
- La reprise sur provision correspond au règlement du Cameroun reçu en avril 2011.
- Les pertes sur créances irrécouvrables pour un montant de 4 988 euros concernent des certificats 2007 – 2009 et 2010 non réglés. Il a été effectué des relances ayant permis le règlement d’anciens certificats.
- Les charges exceptionnelles correspondent principalement au frais de déménagement de M PATORAY.
- La dotation pour provision retraite à hauteur de 39 656 euros a été comptabilisée à partir de l’estimation effectuée l’an passé par le cabinet JALMA.

2. LE BILAN

Le bilan de l’OIML présente les caractéristiques suivantes :

ACTIF

	31-déc-11	31-déc-10
Immobilisations	2 284 547	2 373 592
Créances	235 729	154 502
Autres Créances	15 464	39 699
Disponibilités	1 424 137	1 209 697
Charges d'avance	15 950	8 858
	<u>3 975 827</u>	<u>3 786 348</u>

PASSIF

	31-déc-11	31-déc-10
Capitaux propres	1 663 544	1 552 580
Provision retraite	2 205 900	2 158 500
Dettes fournisseurs	10 793	8 074
Dettes sociales	88 340	67 193
Produits d'avance	7 250	
	<u>3 975 827</u>	<u>3 786 348</u>

Points particuliers:

- Les immobilisations incluent la réévaluation de l’immeuble estimé à 2 340 000 euros par un expert au 1^{er} janvier 2010. En contrepartie, le montant des capitaux propres inclut un écart de réévaluation pour un montant de 2 249 837 euros relatif à l’immeuble correspondant à la différence entre la valeur de réévaluation et la valeur nette comptable de l’immeuble et agencements associés au 1^{er} janvier 2010.

- La provision pour retraite pour un montant de 2 205 900 euros correspond à l'estimation de l'engagement retraite effectuée par la société JALMA .
- La hausse des dettes sociales au 31 décembre 2011 correspond à la hausse de la provision pour congés payés suite à une dérogation au principe de 10 jours reportables sur l'année N+1.

3. POINTS DIVERS

1. *Les Congés Payés*

La pratique des congés payés au sein de l'Organisation semble devoir faire l'objet d'une clarification.

1. Les salariés du BIML dispose de 30 jours de congés payés. En théorie, 30 jours de congés payés représentent 6 semaines.

Au cours de l'année 2011, les salariés du BIML travaillant 4 jours par semaine ont bénéficié d'un avantage en ne décomptant que 4 jours de leur solde de congés payés pour une semaine. Donc, en théorie, les 30 jours de congés payés ont représenté : $30 / 4 = 7.5$ semaines.

Un calcul sur une base horaire, soit 210 heures de congés payés par an semble possible et permettrait l'égalité entre les salariés.

Cependant la gestion sur une base horaire est complexe et nécessite un outil informatique performant.

2. A la clôture de l'exercice, le solde des congés reportable sur l'année 2012 est en théorie un nombre maximal de 10 jours.

Il a été convenu avec certains salariés de reporté des congés en complément des 10 jours.

Ces décisions a eu pour conséquence une hausse de la provision pour congés payés de 9 094 euros, charges sociales incluses.

2. *La situation de M DUNMILL au regard de la Sécurité Sociale*

Comme déjà relevé les années précédentes, M DUNMILL ne semble plus être fonctionnaire détaché de l'administration britannique.

A ce titre, il devrait cotiser au régime général de la sécurité sociale et ne plus bénéficier du régime particulier actuel avec comme conséquence des taux de cotisations plus élevés.

Cependant, la situation de l'OIML est particulière vis-à-vis de l'URSSAF, l'Organisation étant « adhérente ».

Une estimation du risque URSAFF relatif au changement de régime de M DUNMILL en se basant sur les 3 dernières années a été évaluée à 54 076 euros contre 51 974 euros l'an passé.

Aucune provision pour risque n'a été comptabilisée.



Comptes annuels de l'exercice clos le

31 décembre 2011

Rapport établi le 20 février 2012

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2011

ACTIF	31/12/2011	31/12/2010
Actifs à court terme		
Disponibilités	1 424 137 €	1 209 697 €
Créances Etats membres	145 840 €	50 874 €
Créances Membres Correspondants	79 192 €	63 203 €
Autres Créances – Certificats	10 697 €	40 425 €
Autres créances	15 464 €	39 699 €
Charges constatées d'avance	15 950 €	8 858 €
TOTAL (I)	1 691 280 €	1 412 755 €
Actifs à long terme		
Immobilisations financières	24 480 €	48 610 €
Terrain	819 000 €	819 000 €
Immeubles - murs	1 099 280 €	1 135 015 €
Agencements	304 200 €	342 225 €
Matériel de transport		
Matériel de bureau et informatique	24 273 €	12 002 €
Mobilier	11 403 €	15 037 €
Logiciels	1 911 €	1 703 €
TOTAL (II)	2 284 547 €	2 373 592 €
TOTAL GENERAL (I à II)	3 975 827 €	3 786 348 €

PASSIF	31/12/2011	31/12/2010
Passifs à court terme		
Produits constatés d'avance	7 250 €	
Autres dettes	99 133 €	75 267 €
Total passif à court terme (I)	106 383 €	75 267 €
Passifs à long terme		
Avantages au personnel	2 205 900 €	2 158 500 €
Autres provisions		
Total passif à long terme (II)	2 205 900 €	2 158 500 €
Actif net / Situation nette (III = Actif- I - II)	1 663 544 €	1 552 580 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 249 837 €	2 249 837 €
Réserves et report à nouveau	-752 581 €	890 144 €
Résultat	110 964 €	-1 642 725 €
Total actif net (IV)	1 663 544 €	1 552 580 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE

PRODUITS EXPLOITATION	31/12/2011	31/12/2010
Participation contributive Etats Membres	1 808 780 €	1 767 140 €
Autres produits opérationnels	58 585 €	90 562 €
Total produits exploitation (I)	1 867 365 €	1 857 702 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 302 305 €	1 258 736 €
Charges liées à l'activité	355 853 €	437 408 €
Dotations aux amortissements	86 800 €	84 179 €
Provision Comptes clients		
Provision engagement retraite OIML	39 656 €	1 723 549 €
Autres charges opérationnelles	-20 166 €	-14 037 €
Total charges exploitation (II)	1 764 449 €	3 489 836 €
RESULTAT D'EXPLOITATION (III=I-II)	102 916 €	-1 632 134 €
Résultat financier	12 217 €	7 275 €
Résultat exceptionnel	-4 168 €	-17 866 €
Total produits / charges non opérationnels (IV)	8 048 €	-10 592 €
SOLDE NET DE L'EXERCICE	110 964 €	-1 642 725 €

3 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2011.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 20 février 2012 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML.

Les documents de synthèse annuels établis conformément à l'annexe 3 du règlement financier révisé de l'OIML comprennent les états financiers suivants : bilan, compte de résultat, notes annexes aux états financiers, tableau de flux de trésorerie, tableau de variation des capitaux propres.

Les notes ou tableaux ci-après font donc partie intégrante des états financiers annuels :

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

Les états financiers de l'OIML sont établis conformément aux normes comptables internationales pour le secteur public, IPSAS (International Public Sector Accounting Standards), émises par le Comité du secteur public de l'IFAC (International Federation of Accountants). En l'absence de normes IPSAS, ce sont les normes IAS (IFRS) qui sont appliquées.

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2006 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

Toutefois, le Règlement (CE) N° 974/98 du Conseil du 3 mai 1998 a remplacé le Franc Français par l'Euro à compter du 1er janvier 1999, et dispose que "Les références aux unités monétaires nationales qui figurent dans des instruments juridiques existant à la fin de la période transitoire doivent être lues comme des références à l'unité euro en appliquant les taux de conversion respectifs." En conséquence, la Banque de France n'a pas maintenu l'unité de compte "Franc-Or".

Compte tenu de ces dispositions, les différents états financiers et états de comptabilité de l'OIML sont tenus en Euros.

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2006 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains et immeubles dont l'OIML est propriétaire sont évalués conformément à la résolution no. 27 de la 45^{ème} réunion du CIML reproduite ci-après :

The Committee took note of the report on the pension system and of the comments made by Mr. Peter Mason and Dr. Philippe Richard.

The Committee noted that the re-evaluated assets cover much more than the value of the rights acquired and that there will be no need to call for any additional Member State contributions to face this liability.

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*
- *include in the revision of the OIML Financial Regulations this implementation of the IPSAS standards, and specify the rules and periodicity for the re-evaluation of the OIML building in the OIML assets*

Ceci se traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010.

Les autres installations et équipements dont l'OIML est propriétaire sont comptabilisés à leur coût historique diminué des amortissements.

L'amortissement est calculé linéairement de manière à étaler le coût de chaque actif sur la durée d'utilisation estimée comme suit :

- * Terrain..... pas d'amortissement
- * Immeubles, murs..... 50 ans
- * Immeubles, toit et ravalement..... 20 ans
- * Immeubles, aménagements 10 ans
- * Agencements, aménagements et installations 5 à 10 ans
- * Autres immobilisations corporelles..... 3 à 10 ans

Immobilisations incorporelles (RF- article 4.2)

Le coût des logiciels informatiques, lorsqu'ils constituent des actifs, sont amortis linéairement selon une durée d'utilisation ne pouvant excéder 3 ans.

Immobilisations financières (RF- article 4.3)

Les immobilisations financières comprennent notamment les prêts au personnel.

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation, soit en titres ou effets facilement négociables à court terme dans l'un des pays membres de l'Organisation, soit même en investissements à long terme.

Les intérêts, dividendes, pertes et gains sur les instruments financiers, qu'ils soient réalisés ou non, sont comptabilisés dans les produits et charges du compte de résultat.

Les actifs et passifs financiers sont enregistrés à leur juste valeur à la date de clôture.

Prestations particulières sur conventions – en-cours (RF article 6)

Le Bureau peut passer des contrats avec toute organisation Internationale ou Régionale afin d'effectuer sur financement de cette organisation des travaux et prestations particuliers entrant dans le champ de compétence de l'Organisation et conforme à ses objectifs (par exemple traduction de publications de l'OIML dans une autre langue que l'Anglais et le Français). Les objectifs et les conditions de ces contrats devront être préalablement soumis à l'accord du Comité.

Les produits et charges relatifs à une prestation effectuée sur plusieurs exercices, dans le cadre de ces contrats, font l'objet des régularisations comptables appropriées pour satisfaire aux règles de constatation des produits fixées à l'article 8 (constatation des produits : cf. ci-après).

Créances d'exploitation

Les contributions des Etats Membres en retard lors de la clôture d'un exercice budgétaire seront considérées comme créances de l'Organisation et figureront comme telles à l'actif jusqu'à leur encaissement effectif.

Le cas des Etats défaillants est traité en application de l'Article XXIX de la Convention de l'OIML : la radiation d'un pays ayant atteint trois années d'arriérés est constatée automatiquement par le Directeur du Bureau International de Métrologie Légale.

En cas de radiation d'un Etat Membre, les créances de l'Organisation vis-à-vis de cet Etat feront l'objet d'une provision pour créance douteuse. Toutefois, ces créances resteront inscrites au bilan, sauf décision de la Conférence de les annuler.

Les avances et acomptes sur des charges de l'exercice suivant (par exemple acomptes versés pour l'organisation de réunions, acomptes sur travaux, etc.), peuvent être inscrits comme créances sur des fournisseurs.

Les avances reçues de clients dans le cadre des contrats visés à l'article 6 sont inscrites sur les comptes "clients" au passif du bilan.

Constatation des produits

Les produits sont comptabilisés selon les principes de la comptabilité d'engagement.

Les cotisations des Etats Membres et les abonnements forfaitaires des Membres Correspondants sont comptabilisés à leur date d'exigibilité, soit la date d'ouverture de l'exercice.

Les produits financiers sont enregistrés dans l'exercice pendant lequel ils ont couru.

Les autres revenus, y compris les remboursements de frais par des tiers sont pris en compte lorsqu'ils sont acquis par l'OIML, soit selon les termes des contrats convenus soit, en l'absence de convention lors de l'émission de la facture ou de la demande de paiement.

Les cotisations des Etats Membres et abonnements forfaitaires des Membres Correspondants correspondant au paiement partiel ou total des sommes dues au titre des exercices suivants, seront inscrits comme dettes de l'Organisation vis-à-vis de ces Membres.

Réserves

Les résultats annuels, qu'ils soient déficitaires ou bénéficiaires, sont systématiquement affectés en report à nouveau pendant toute la période financière définie à l'article 1. Au terme de chaque période financière, la Conférence décide de l'affectation éventuelle en réserve.

Provisions

Les provisions sont comptabilisés quand l'OIML est tenue par une obligation juridique ou implicite résultant d'événements passés, dont il est probable que le règlement entraînera un emploi de ressources sans contrepartie probable et lorsqu'une estimation fiable du montant de l'obligation en cause peut être effectuée.

Avantages du personnel

Les droits à retraite acquis étaient évalués selon des modalités différentes lors des exercices 2008 et 2009.

En application de la résolution no. 27 de la 45^{ème} réunion du CIML, les droits à retraite acquis sont évalués par un actuaire et sont présentés dans la Note 10.

Ils font l'objet d'une provision pour charges établie conformément aux dispositions des normes IPSAS. Ceci se traduit par une perte exceptionnelle sur l'exercice courant correspondant à l'inscription au passif du bilan de la provision pour retraites évaluée conformément aux normes IPSAS en comparaison de l'évaluation donnée l'année précédente conformément à la règle antérieure.

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

Le Directeur du Bureau peut passer par profits et pertes le montant des pertes ou gains des fonds, cession d'actifs, stocks et autres avoirs, à condition qu'un état de toutes ces sommes soit soumis au Comité et à la Conférence - en particulier, seront ainsi pris en compte les écarts entre les contributions théoriques dues par les Etats Membres et leurs versements réels, dans la mesure où ces écarts sont suffisamment faibles et qu'ils ne correspondent pas à des différences de change à constater en charges ou produits financiers

Contributions Volontaires - Dons et Legs

Le Directeur du Bureau peut accepter des contributions volontaires ainsi que des dons et legs, que ces apports soient ou non en espèces, à condition qu'ils soient offerts à des fins compatibles avec la ligne de conduite, les buts et l'activité de l'Organisation.

L'acceptation des apports qui entraînent, soit directement, soit indirectement des engagements financiers supplémentaires pour l'Organisation doit recevoir au préalable l'accord de la Conférence ou, en cas d'urgence, celui du Comité.

Les apports en biens meubles ou immeubles sont évalués en unités monétaires et inscrits au bilan de l'Organisation.

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2011	31/12/2010
Caisse d'Epargne	951 843 €	645 091 €
Banque de France	214 969 €	199 734 €
Chèques Postaux	24 838 €	56 566 €
Crédit Lyonnais	97 028 €	189 232 €
Caisse	1 373 €	1 420 €
Banque de Berne	21 549 €	8 889 €
Banque de France – Centre de Traduction	100 919 €	102 013 €
Intérêts courus à recevoir	11 618 €	6 752 €
Total	1 424 137 €	1 209 697 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2011	31/12/2010
Etats membres	396 929 €	327 116 €
Membres correspondants	79 192 €	63 203 €
Autres clients	10 697 €	40 425 €
Factures à établir		
Provisions dépréciation	-251 089 €	-276 243 €
Total	235 729 €	154 502 €

Le détail des créances des Etats membres et des Membres Correspondants est détaillé ci-après :

Etats Membres	Situation au 31/12/2011	Situation au 31/12/2010	Situation au 31/12/2009
AFRIQUE DU SUD	56 800		
ALGERIE		26 010	26 010
ARABIE SAOUDITE	42 085	13 685	13 685
CAMEROUN	53 984	79 138	79 138
R.P.D. De Corée	25 703	25 703	25 703
CUBA	14 200	13 900	13 200
EGYPTE		13 900	
ETHIOPIE	38 630	38 630	38 630
GRECE – Avance	-400	-400	
GUINEE	36 009	36 009	36 009
IRAN	28 400	27 800	27 200
IRLANDE – Avance	-14 500	-14 200	
ISRAEL	14 200		
ITALIE	11 700	5 205	
KENYA	1 309	428	5 161
LIBAN	35 689	35 689	35 689
NORVEGE – Avance		-14 200	-13 900
NVLE ZELANDE – Avance	-14 500	-14 200	
PAKISTAN			13 600
POLOGNE – Avance	-29 000	-28 400	-27 800
SRI LANKA	35 546	21 346	21 346
TANZANIE		13 900	13 600
TUNISIE – Avance		-13 900	
ZAMBIE	61 073	61 073	76 486
	396 929	327 116	383 757

Membres Correspondants	Situation au 31/12/2011	Situation au 31/12/2010	Situation au 31/12/2009
ARGENTINE		4 390	4 994
BARHEIN			2 140
BANGLADESH	2 570	1 230	6 114
BARBADE	4 500	3 160	3 160
BENIN	7 406	6 066	4 836
BOSNIE-HERZEGOVINE	-1 020	-1 020	-1 020
BOTSWANA	4 817	3 477	2 247
BURKINA FASO	6 224	6 114	5 799
COMORES	9 172	9 172	7 942
R.P.D. De Corée	2 570	1 230	
COSTA RICA	1 340		
REPUBLIQUE DOMINICAINE	3 690	2 350	1 120
EMIRATS ARABES UNIS			1 120
FIDJI			5 544
GABON	6 594	5 254	4 024
GHANA	1 340		
GUATEMALA	-1 120	-1 120	1 020
ISLANDE	1 340		2 140
KIRGHIZISTAN	1 340		
KOWEIT	6 434	5 094	5 094
LETTONIE	-220	-110	
LIBYE	-4 527	-5 867	-7 097
MADAGASCAR	182	132	104
MALAWIE	-1 450		
MONGOLIE	-1 120	-1 120	-1 120
MONTENEGRO		110	-1 120
MOZAMBIQUE			1 020
NEPAL	4 710	3 370	2 140
NICARAGUA	7 344	7 344	6 114
OMAN			1 120
OUZBEKISTAN	122	122	110
PANAMA			4 180
PAPOUASIE – NOUVELLE GUINEE	1 523	183	1 120
QUATAR		1 230	
RWANDA	3 480	2 140	2 140
SINGAPOUR			1 044
SOUDAN	2 670	1 330	100
SYRIE			1 120
TADJIKISTAN	5 515	5 515	4 285
TRINITE & TOBAGO	1 038	1 029	1 020
UEMOA		2 350	1 120
UKRAINE	1 389	49	1 120
URUGUAY	1 340		-1 090
	79 192	63 203	73 703

Les provisions sur créances Etats Membres sont les suivantes :

Pays	Provision au 31/12/2011	Provision au 31/12/2010
REP. POP. DEM. DE COREE	25 704 €	25 704 €
CAMEROUN	53 984 €	79 138 €
GUINEE	36 009 €	36 009 €
ETHIOPIE	38 630 €	38 630 €
LIBAN	35 689 €	35 689 €
ZAMBIE	61 073 €	61 073 €
Total provisions	251 089 €	276 243 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 15 464 € comprennent essentiellement un solde de TVA déductible pour un montant de 9 409 € et un acompte payé à un fournisseur pour un montant de 4 565 €

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 15 950 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2012.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 24 480 € comprend des dépôts et cautionnements pour 420 € et des prêts au personnel pour 24 060 € ventilés comme suit :

Prêts au personnel	31/12/2011	< 1 an	entre 1 et 5 ans	> 5 ans
Total	24 060 €	15 340 €	8 720 €	

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme, hormis la part des prêts à plus d'un an (Cf. Note 6).

Note 8 Etat des immobilisations et amortissements

	31/12/2011			31/12/2010		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	4 317 €	2 406 €	1 911 €	9 745 €	8 043 €	1 703 €
Terrain	819 000 €		819 000 €	819 000 €		819 000 €
Immeubles – murs	1 170 750 €	71 470 €	1 099 280 €	1 170 750 €	35 735 €	1 135 015 €
Agencements	380 250 €	76 050 €	304 200 €	380 250 €	38 025 €	342 225 €
Matériel de bureau	1 523 €	1 433 €	90 €	86 664 €	86 359 €	305 €
Matériel informatique	35 844 €	11 660 €	24 183 €	117 808 €	106 111 €	11 698 €
Mobilier	35 023 €	23 619 €	11 403 €	65 464 €	50 427 €	15 037 €
TOTAL 31/12	2 446 706 €	186 639 €	2 260 067 €	2 649 681 €	324 699 €	2 324 982 €
TOTAL 01/01	2 649 681 €	324 699 €	2 324 982 €	637 446 €	491 938 €	145 508 €
Variation de l'exercice	-202 975 €	-138 060 €	-64 915 €	2 012 236 €	-167 238 €	2 179 474 €

Note 9 Détail des autres dettes

Les autres dettes sont à échéance à court terme et comprennent les postes suivants :

	31/12/2011	31/12/2010
Retraite OIML	18 588 €	18 203 €
Urssaf	19 045 €	19 393 €
Ircantec	5 604 €	5 308 €
Mutuelle	5 545 €	3 893 €
Prévoyance	8 711 €	
Rémunérations dues		
Congés payés	30 846 €	13 887 €
Dettes sociales	88 340 €	60 684 €
Fournisseurs	104 €	1 205 €
Factures non parvenues	10 690 €	6 869 €
Fournisseurs	10 793 €	8 074 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 205 900 € en application de la résolution no. 27 de la 45^{ème} réunion du CIML.

	31/12/2011
Engagement de retraite au 01/01/2011	2 158 500 €
Contribution salariale	7 744 €
Provision retraite	39 656 €
Solde au 31/12/2011	2 205 900 €

Le total des droits à retraite acquis par le personnel, évalués par un actuare, se monte à :

Total des droits acquis au	
Au 31/12/2006	1 575 800 €
Au 31/12/2007	1 693 100 €
Au 31/12/2008 (interpolation)	1 783 700 €
Au 31/12/2009	1 880 900 €
Au 31/12/2010	2 158 500 €
Au 31/12/2011	2 205 900 €

Note 11 Analyse des autres provisions

Au cours de l'exercice, l'OIML n'a connu aucun litige.

Notes sur le Résultat

Note 12 Etats des abonnements des Membres Correspondants.

Aucune variation particulière n'est intervenue sur l'exercice

Note 13 Détails des produits et charges - exécution du budget

Les charges et produits s'analysent comme suit, en comparaison du budget voté par la Conférence en 2008:

Exécution du budget	2010	2010	2011	2011
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité		1 186 473 €		1 228 729 €
Retraites		72 263 €		73 576 €
Total charges de personnel	1 302 000 €	1 258 736 €	1 380 000 €	1 302 305 €
Locaux	62 000 €	69 982 €	63 000 €	83 187 €
Frais de bureau	8 000 €	7 140 €	8 000 €	6 393 €
Impressions et Bulletin	42 000 €	23 699 €	43 000 €	18 268 €
Doc & Internet	27 000 €	20 686 €	28 000 €	20 847 €
Correspondance	20 000 €	20 028 €	20 000 €	22 679 €
Réunions	70 000 €	103 438 €	73 000 €	73 957 €
Voyages et missions	96 000 €	126 302 €	101 000 €	95 307 €
Divers	47 000 €	90 110 €	48 000 €	46 778 €
Amort. et provisions	62 000 €	1 807 728 €	64 000 €	126 457 €
Total charges autres que personnel	434 000 €	2 269 114 €	448 000 €	493 873 €
PRODUITS				
Contributions EM et Centre de trad.	1 656 000 €	1 695 800 €	1 692 000 €	1 732 400 €
Abonnements des MC	70 000 €	71 340 €	76 000 €	76 380 €
Bulletin	6 000 €	3 824 €	6 000 €	3 376 €
Revenus financiers	20 000 €	7 633 €	20 000 €	12 384 €
Revenus des Certificats et du MAA	63 000 €	69 549 €	64 000 €	38 128 €
Divers et exceptionnels		17 286 €		19 320 €
Autres				
Rep/prov. dépréciation actifs		15 412 €		25 154 €
Transferts de charges exploitation		4 279 €		
Total produits	1 815 000 €	1 885 124 €	1 858 000 €	1 907 142 €
Résultat	79 000 €	-1 642 725 €	30 000 €	110 964 €

Note 14 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 101 303 € Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2011	2010
Logiciels	1 521 €	951 €
Buildings	35 735 €	35 735 €
Agencements	38 025 €	38 025 €
Matériel de bureau	236 €	1 135 €
Matériel informatique	7 870 €	4 042 €
Mobilier	3 412 €	4 290 €
Total dotation aux amortissements	86 800 €	84 179 €
Comptes clients	-25 154 €	-15 412 €
Fonds de pension	39 656 €	1 723 549 €
TOTAL dotations de l'exercice	14 503 €	1 708 137 €

Note 15 Détail des produits exceptionnels

Les produits exceptionnels sont de 1 892 € à la clôture de l'exercice et correspondent à un remboursement de charges sociales.

Note 16 Détail des charges exceptionnelles

Au 31 décembre 2011, les charges exceptionnelles s'élèvent à 6 060 € et correspondent à des frais engagés suite à l'arrivée de Monsieur PATORAY.

4 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2010	55 324 €	1 290 114 €		-399 970 €		945 468 €
Résultat de l'exercice			2 249 837 €		-1 642 725 €	
Solde net au 31/12/2010	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €
Solde net au 01/01/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €		1 552 580 €
Résultat de l'exercice					110 964 €	
Solde net au 31/12/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €

Le résultat annuel est totalisé au 1er janvier suivant dans le Report à nouveau.

Les réserves sont celles constatées et approuvées par la Conférence en 2008, sur la base des comptes de l'exercice 2007.

Les comptes de l'exercice 2009 ont été établis en comptabilisant la Provision pour pensions sur la base de la règle provisoirement acceptée par le CIML. Les comptes de l'exercice 2010 ont été établis en tenant compte d'une revalorisation de l'immeuble et de la comptabilisation de la totalité des droits acquis (voir Note 1 ci-dessus), ce qui explique la valeur du résultat 2010.

La décision d'affecter les résultats et le report à nouveau dans les réserves relèvera de la Conférence lors de sa réunion de 2012, sur la base des comptes de l'exercice 2011.

5 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2011

	2011	2010
Solde des activités	110 964	-1 642 725
+/- Dotations - reprises aux amortissements et provisions	-115 814	1 792 316
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	-4 850	149 591
+/- Variation du BFR lié à l'activité	-7 815	82 824
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	-12 666	232 415
- Décaissements liés à l'acquisition d'immobilisations	202 975	-13 816
+/- Variation des prêts et avances consentis	24 130	30 644
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	227 105	16 828
VARIATION DE LA TRESORERIE NETTE	214 440	249 243
TRESORERIE D'OUVERTURE	1 209 697	960 454
TRESORERIE DE CLOTURE	1 424 137	1 209 697
ECART	0	0

NOTE DE SYNTHÈSE O.I.M.L. - 31.12.2011

1. RESULT OF THE YEAR

The result of the OIML to December 31, 2011 is a profit amounting to €110,964.

The result consists of the following:

Résultat to 31.12.2011		110 964
Operating income	1 867 365	
Operating expense	-1 744 958	
<i>Operating result</i>		<i>122 406</i>
Financial income	12 732	
Financial expenses	-515	
<i>Financial result</i>		<i>12 217</i>
Recovery allowance / receivables	25 154	
Loss on bad debts	-4 988	
<i>Bas debts result</i>		<i>20 166</i>
Extraordinary income	1 892	
Extraordinary expenses	-6 060	
<i>Extraordinary result</i>		<i>-4 168</i>
<i>Provision for retirement</i>		<i>-39 656</i>

Specific comments:

- Increased contributions of member states for a total of 41,640 euros compared to 2010
- Strong decrease of certificat for 33,041 euros. Since 2011, only certificates paid and therefore on the website are accounted.

- Decrease of operating expenses with control of travel expenses and meeting expenses.
- Increase in wages & payroll taxes detailed in Appendix 1.
- The recovery of allowance for bad debts for the payment of Cameroon received April 2011
- Losses on bad debts amounting to 4,988 .euros from 2007 to 2009 not resulted certificates.
- The exceptional result includes the expenses relating to the moving of Mr. PATORAY.
- The allocation for pension provisions amounting to 39,656 euros was recorded from the estimate made last year by the firm Jalma.

2. THE BALANCE SHEET

The balance sheet of the OIML has the following characteristics :

ACTIF			PASSIF		
	31-déc-11	31-déc-10		31-déc-11	31-déc-10
Immobilisations	2 284 547	2 373 592	Capitaux propres	1 663 544	1 552 580
			Provision retraite	2 205 900	2 158 500
Créances	235 729	154 502			
Autres Créances	15 464	39 699	Dettes fournisseurs	10 793	8 074
Disponibilités	1 424 137	1 209 697	Dettes sociales	88 340	67 193
Charges d'avance	15 950	8 858	Produits d'avance	7 250	
	<u>3 975 827</u>	<u>3 786 348</u>		<u>3 975 827</u>	<u>3 786 348</u>

Specific comments:

- Fixed assets include the revaluation of the building estimated at 2.340.000 euros by an expert in 2010. The amount of the stockholders' equity included a variation of revaluation for an amount of 2.249.837 euros relating to the building corresponding to the difference between the value of revaluation and the countable net amount of the building and fittings associated with January 1, 2010.
- The provision for retirement for an amount of 2,205,900 euros represents an assessment of the pension commitment made by the company Jalma.

- Rising of social debts at December 31, 2011 corresponds to the higher provision for paid leave following a derogation from the principle of 10 days carried forward to year N +1

3. VARIOUS POINTS

1. *Paid vacation*

The practice of paid vacations within the Organization seems to have to be the subject of a clarification.

1. Employees BIML has 30 paid days off. In theory, 30 paid holidays account for 6 weeks.
During 2011, employees BIML working 4 days a week have an advantage by deducting the 4 days of their leave balances paid for a week. So 30 days paid leave accounted for: $30/4 = 7.5$ weeks.

A calculation on an hourly basis, or 210 hours of paid leave per year seems possible and allow equality between employees.

However the management on an hourly basis is complex and requires powerful software

2. At the end of the year, the leave balances carried forward to the year 2012 is in theory a maximum of 10 days.
It was agreed with certain employees of deferred leave in addition to 10 days.
These decisions resulted in a higher provision for paid leave of 9,094 euros, including social charges.

2. *The situation of M DUNMILL under the Social Security*

As already noted last year, M Dunmill no longer seems to be on secondment from the British administration. As such, it should contribute to the general social security and no longer benefit from special arrangements with current results in higher contribution rates.

However, the situation of the OIML is particularly towards the URSSAF, the organization is "adherent".

An estimate of risk URSAFF relating to the regime change of Mr. DUNMILL while being based over the 3 last years was evaluated with 54.076 euros against 51.974 euros the last year.

No provision for risk has been entered



Annual accounts for the year 2011

Report established on 20 February 2012

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2011

ASSETS	31/12/2011	31/12/2010
Current assets		
Cash	1 424 137 €	1 209 697 €
Member States receivables	145 840 €	50 874 €
Corresponding Members receivables	79 192 €	63 203 €
Orther receivables – Certificats	10 697 €	40 425 €
Other receivables	15 464 €	39 699 €
Prepayments	15 950 €	8 858 €
TOTAL (I)	1 691 280 €	1 412 755 €
Non current assets		
Long term investments	24 480 €	48 610 €
Land	819 000 €	819 000 €
Building - walls	1 099 280 €	1 135 015 €
Fittings	304 200 €	342 225 €
Transport equipment		
Office equipment	24 273 €	12 002 €
Furniture	11 403 €	15 037 €
Software	1 911 €	1 703 €
TOTAL (II)	2 284 547 €	2 373 592 €
General total (I to II)	3 975 827 €	3 786 348 €

LIABILITIES	31/12/2011	31/12/2010
Current liabilities		
Member States payables	7 250 €	
Other payables	99 133 €	75 267 €
Total current liabilities	106 383 €	75 267 €
Non current liabilities		
Employee benefits	2 205 900 €	2 158 500 €
Other provisions		
Total passif à long terme (II)	2 205 900 €	2 158 500 €
Net assets	1 663 544 €	1 552 580 €
Capital	55 324 €	55 324 €
Revaluation Building	2 249 837 €	2 249 837 €
Reserves and accumulated results	-752 581 €	890 144 €
Result of the year	110 964 €	-1 642 725 €
Total net assets	1 663 544 €	1 552 580 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2011

OPERATING INCOME	31/12/2011	31/12/2010
Member States contributions	1 808 780 €	1 767 140 €
Other operating income	58 585 €	90 562 €
Total Operating income	1 867 365 €	1 857 702 €
OPERATING EXPENSES		
Staff expenses	1 302 305 €	1 258 736 €
Operating expenses	355 853 €	437 408 €
Depreciations	86 800 €	84 179 €
Endowment to provisions for doubtful debts		
Provision for retirement	39 656 €	1 723 549 €
Other operating expenses	-20 166 €	-14 037 €
Total operating expenses	1 764 449 €	3 489 836 €
OPERATING RESULT		
	102 916 €	-1 632 134 €
Financial result	12 217 €	7 275 €
Extraordinary result	-4 168 €	-17 866 €
Total non operating results	8 048 €	-10 592 €
NET RESULT		
	110 964 €	-1 642 725 €

3 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January 2011 to 31 December 2011.

The accounts were closed by the BIML Director on 20 February 2012 according to the provisions of Article 20 of the OIML Financial Regulations.

The financial statements established according to Annex 3 of the Financial Regulations include the following: balance sheet, income statement, notes to the financial statements, statement of changes in net assets/equity, cash flow statement.

The following notes or tables are therefore part of the presentation of the annual financial statements:

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Accounting rules and methods

Note 1 Main accounting methods

The OIML financial statements are established according to the international public sector accounting standards, IPSAS, issued by the Public Sector Committee of the IFAC (International Federation of Accountants). When IPSAS standards are not available, the IAS (IFRS) standards are implemented.

Reference currency

The OIML Financial Regulations as revised as of 1st January 2006 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

However, Council Regulation (EC) No. 974/98 of 3 May 1998 replaced the French Franc by the Euro starting from 1 January 1999 and sets forth that "References to national monetary units contained in legal instruments in force as of the end of the transitional period must be construed as references to the Euro unit by applying the respective conversion rates". Accordingly, the Banque de France did not maintain the "Gold Franc" accounting unit.

On the basis of these provisions, the various financial statements and accounting documents of OIML shall be maintained in Euros.

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to another and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2006.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML are valued in accordance with resolution no. 27 of the 45th CIML Meeting reproduced below :

The Committee took note of the report on the pension system and of the comments made by Mr. Peter Mason and Dr. Philippe Richard.

The Committee noted that the re-evaluated assets cover much more than the value of the rights acquired and that there will be no need to call for any additional Member State contributions to face this liability.

The Committee instructed the Bureau to:

- *implement the IPSAS standards for the 2010 accounts, by registering the full rights acquired in the OIML liabilities and the reevaluated value of the BIML buildings in the OIML assets;*
- *prepare a presentation of the 2008 and 2009 accounts along these lines with a view to presenting them at the 14th OIML Conference; and*
- *include in the revision of the OIML Financial Regulations this implementation of the IPSAS standards, and specify the rules and periodicity for the re-evaluation of the OIML building in the OIML assets*

This is reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders' equity at 1st January 2010.

Other facilities and equipment owned by the OIML are recognised at their historical cost less depreciation

Depreciation is calculated on a straight-line basis, in order to spread the cost of each asset over the asset's useful life estimated as follows:

* Land	No depreciation
* Buildings, wall	50 years
* Buildings, roof, renovation	20 years
* Buildings, fittings.....	10 years
* Fittings, improvements and facilities	5 à 10 years
* Other tangible fixed assets	3 à 10 years

Intangible fixed assets (FR- article 4.2)

The cost of capitalised software is depreciated on a straight-line basis over a useful life not exceeding 3 years.

Financial assets (FR- article 4.3)

Financial assets include in particular loans to employees.

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorised to invest the Organisation's cash and cash equivalents, either in securities or in instruments readily tradable in the short term within any of the Member States of the Organisation, or even in long-term investments.

Any interest, dividends and gains on financial instruments, whether realised or not, shall be recognised as revenues and expenses in the income statement.

Financial assets and liabilities are marked to market as of the closing date.

Specific services related to contracts – work in progress (FR article 6)

The Bureau may execute contracts with any International or Regional Organisation in order to carry out specific works and services funded by such organisations and falling within the scope of competence of the Organisation and in accordance with its objectives (e.g. translation of OIML

publications into a language other than English or French). The objectives and terms of such contracts shall be submitted for prior approval to the Committee.

The revenues and expenses related to services rendered over several financial years under such contracts shall give rise to accounting adjustments in order to meet the revenue recognition rules set out in Article 8. (Revenue recognition : cf. below).

Trade receivables

Contributions due by Member States and in arrears as of the close of a budget year shall be deemed receivables of the Organisation and posted as such as assets until actual collection.

The case of defaulting Member States is addressed in accordance with Article XXIX of the OIML Convention: the radiation of a Member State who reached or exceeded three years of arrears is automatically registered by the BIML Director.

If a Member State is struck off the list of Member States, contributions due by the Member State concerned shall be provisioned as doubtful receivables. However, such receivables shall remain on the balance sheet unless the Conference decides to cancel them.

Advances and down payments related to expenses of the following financial year (e.g. down payments made for the organisation of meetings, down payments related to works, etc.) may be posted as amounts due by suppliers.

Advances received from clients in connection with contracts referred to under Article 6 are posted as “amounts due to clients” on the liabilities side of the balance sheet.

Revenue recognition

Revenues are recognised according to the accrual method.

Contributions due by Member States and fees due by Corresponding Members are recognised on their due date, i.e. the commencement date of the financial year.

Financial revenues are recognised during the financial year during which they accrue.

Other revenues, including expense repaid by third parties, are recognised when accruing to the OIML, either under the terms of executed contracts or, in the absence of any contract, upon issuing the invoice or the request for payment.

Contributions due by Member States and fees due by Corresponding Members representing the partial or total payment of amounts due for following years are posted as amounts due by the Organisation to such Members.

Reserves

Annual net income, whether positive or negative, is systematically posted to retained earnings during the entire financial period defined in Article 1. At the end of each financial period, the Conference decides whether the relevant amounts are to be posted to the reserves.

Provisions

Provisions are recognised when the OIML is legally or implicitly bound by any obligation resulting from past events, and where it is likely that performance of such an obligation shall entail the use of

resources without any likely consideration and it is possible to make a reliable estimate of the amount of the relevant obligation.

Employees benefits

The pension earned were evaluated in different ways during the years 2008 and 2009.

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS. This results in an extraordinary loss on the current year corresponding to the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director may account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small and do not correspond to foreign exchange differences related to financial revenues or expenses.

Voluntary contributions – bequests and donations

The Bureau's Director may accept voluntary contributions as well as bequests and donations, whether or not in cash, provided that the same are offered for purposes compatible with the Organisation's policies, goals and operations.

The acceptance of any contributions entailing, whether directly or indirectly, any additional financial commitment for the Organisation is subject to prior approval by the Conference or, in case of emergency, by the Committee.

Contributions in movable or immovable property are valued in monetary units and posted on the Organisation's balance sheet.

Notes on the balance sheet

Note 2 Cash and investment details

Details of cash	31/12/2011	31/12/2010
Caisse d'Epargne	951 843 €	645 091 €
Banque de France	214 969 €	199 734 €
Chèques Postaux	24 838 €	56 566 €
Crédit Lyonnais	97 028 €	189 232 €
Caisse	1 373 €	1 420 €
Banque de Berne	21 549 €	8 889 €
Banque de France – Traduction Center	100 919 €	102 013 €
Interest to be received	11 618 €	6 752 €
Total	1 424 137 €	1 209 697 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2011	31/12/2010
Member States	396 929 €	327 116 €
Corresponding Members	79 192 €	63 203 €
Other clients	10 697 €	40 425 €
Invoices to establish		
Provisions for doubtful debts	-251 089 €	-276 243 €
Total	235 729 €	154 502 €

The detail of Member States and Corresponding Members balance is shown below:

Etats Membres	Situation au 31/12/2011	Situation au 31/12/2010	Situation au 31/12/2009
AFRIQUE DU SUD	56 800		
ALGERIE		26 010	26 010
ARABIE SAOUDITE	42 085	13 685	13 685
CAMEROUN	53 984	79 138	79 138
R.P.D. De Corée	25 703	25 703	25 703
CUBA	14 200	13 900	13 200
EGYPTE		13 900	
ETHIOPIE	38 630	38 630	38 630
GRECE – Avance	-400	-400	
GUINEE	36 009	36 009	36 009
IRAN	28 400	27 800	27 200
IRLANDE – Avance	-14 500	-14 200	
ISRAEL	14 200		
ITALIE	11 700	5 205	
KENYA	1 309	428	5 161
LIBAN	35 689	35 689	35 689
NORVEGE – Avance		-14 200	-13 900
NVLE ZELANDE – Avance	-14 500	-14 200	
PAKISTAN			13 600
POLOGNE – Avance	-29 000	-28 400	-27 800
SRI LANKA	35 546	21 346	21 346
TANZANIE		13 900	13 600
TUNISIE – Avance		-13 900	
ZAMBIE	61 073	61 073	76 486
	396 929	327 116	383 757

20 February 2012

Membres Correspondants	Situation au 31/12/2011	Situation au 31/12/2010	Situation au 31/12/2009
ARGENTINE		4 390	4 994
BARHEIN			2 140
BANGLADESH	2 570	1 230	6 114
BARBADE	4 500	3 160	3 160
BENIN	7 406	6 066	4 836
BOSNIE-HERZEGOVINE	-1 020	-1 020	-1 020
BOTSWANA	4 817	3 477	2 247
BURKINA FASO	6 224	6 114	5 799
COMORES	9 172	9 172	7 942
R.P.D. De Corée	2 570	1 230	
COSTA RICA	1 340		
REPUBLIQUE DOMINICAINE	3 690	2 350	1 120
EMIRATS ARABES UNIS			1 120
FIDJI			5 544
GABON	6 594	5 254	4 024
GHANA	1 340		
GUATEMALA	-1 120	-1 120	1 020
ISLANDE	1 340		2 140
KIRGHIZISTAN	1 340		
KOWEIT	6 434	5 094	5 094
LETTONIE	-220	-110	
LIBYE	-4 527	-5 867	-7 097
MADAGASCAR	182	132	104
MALAWIE	-1 450		
MONGOLIE	-1 120	-1 120	-1 120
MONTENEGRO		110	-1 120
MOZAMBIQUE			1 020
NEPAL	4 710	3 370	2 140
NICARAGUA	7 344	7 344	6 114
OMAN			1 120
OUZBEKISTAN	122	122	110
PANAMA			4 180
PAPOUASIE – NOUVELLE GUINEE	1 523	183	1 120
QUATAR		1 230	
RWANDA	3 480	2 140	2 140
SINGAPOUR			1 044
SOUDAN	2 670	1 330	100
SYRIE			1 120
TADJIKISTAN	5 515	5 515	4 285
TRINITE & TOBAGO	1 038	1 029	1 020
UEMOA		2 350	1 120
UKRAINE	1 389	49	1 120
URUGUAY	1 340		-1 090
	79 192	63 203	73 703

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2011	Provision au 31/12/2010
REP. POP. DEM. DE COREE	25 704 €	25 704 €
CAMEROUN	53 984 €	79 138 €
GUINEE	36 009 €	36 009 €
ETHIOPIE	38 630 €	38 630 €
LIBAN	35 689 €	35 689 €
ZAMBIE	61 073 €	61 073 €
Total provisions	251 089 €	276 243 €

Note 4 Other receivables details

The other receivables amounting to 15 464 € essentially comprise a balance of input VAT amounting to 9 409 € and an advance paid to a supplier for an amount of 4 565 €.

Note 5 Prepayments detail

The prepayments, which amount to 15 950 € include principally payments of annual services or subscriptions of which part is allocated to the year 2012.

Note 6 Long term investments details

This account, amounting to 24 480 € includes deposits and guarantees for 420 € and loans to employees for 24 060 € distributed as follows:

	31/12/2011	< 1 year	from 1 to 5 years	> 5 years
Loans to employees				
Total	24 060 €	15 340 €	8 720 €	

Note 7 Long term receivables detail

No long term receivable appears except the part of loans exceeding 1 year (Cf. Note 6).

Note 8 Fixed assets and accumulated depreciations state

	31/12/2011			31/12/2010		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	4 317 €	2 406 €	1 911 €	9 745 €	8 043 €	1 703 €
Land	819 000 €		819 000 €	819 000 €		819 000 €
Building – wall	1 170 750 €	71 470 €	1 099 280 €	1 170 750 €	35 735 €	1 135 015 €
Fittings	380 250 €	76 050 €	304 200 €	380 250 €	38 025 €	342 225 €
Office equipment	1 523 €	1 433 €	90 €	86 664 €	86 359 €	305 €
IT equipment	35 844 €	11 660 €	24 183 €	117 808 €	106 111 €	11 698 €
Furniture	35 023 €	23 619 €	11 403 €	65 464 €	50 427 €	15 037 €
TOTAL 31/12	2 446 706 €	186 639 €	2 260 067 €	2 649 681 €	324 699 €	2 324 982 €
TOTAL 01/01	2 649 681 €	324 699 €	2 324 982 €	637 446 €	491 938 €	145 508 €
Variation	-202 975 €	-138 060 €	-64 915 €	2 012 236 €	-167 238 €	2 179 474 €

Note 9 Other payables detail

The other debts are short term debts and include the following:

	31/12/2011	31/12/2010
OIML pensions	18 588 €	18 203 €
Urssaf	19 045 €	19 393 €
Ircantec	5 604 €	5 308 €
Health insurance	5 545 €	3 893 €
Foresight	8 711 €	
Wages due		
Annual leave	30 846 €	13 887 €
Social debts	88 340 €	60 684 €
Suppliers	104 €	1 205 €
Invoices to receive	10 690 €	6 869 €
Suppliers	10 793 €	8 074 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 205 900 € in accordance with resolution no. 27 of the 45th CIML Meeting.

	31/12/2011
Provision for pensions at 01/01/2011	2 158 500 €
Staff contribution	7 744 €
Provision for retirement	39 656 €
Provision at 31/12/2011	2 205 900 €

The total of rights acquired, evaluated by an actuary, amounts to:

Total of rights acquired at	
At 31/12/2006	1 575 800 €
At 31/12/2007	1 693 100 €
At 31/12/2008 (interpolation)	1 783 700 €
At 31/12/2009	1 880 900 €
At 31/12/2010	2 158 500 €
At 31/12/2011	2 205 900 €

Note 11 Other provisions analysis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 12 Subscription detail

No noticeable variation appeared during this year.

Note 13 Other operating revenue and income detail - Execution of the budget

Charges and income are analyzed below, in comparison with the budget voted by the Conference in 2008:

Budget realization	2010	2010	2011	2011
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 186 473 €		1 228 729 €
Pension System		72 263 €		73 576 €
Total staff costs	1 302 000 €	1 258 736 €	1 380 000 €	1 302 305 €
Premises	62 000 €	69 982 €	63 000 €	83 187 €
Office costs	8 000 €	7 140 €	8 000 €	6 393 €
Printing & Bulletin	42 000 €	23 699 €	43 000 €	18 268 €
Doc & Internet	27 000 €	20 686 €	28 000 €	20 847 €
Correspondence	20 000 €	20 028 €	20 000 €	22 679 €
Meetings	70 000 €	103 438 €	73 000 €	73 957 €
Travel & accommodation	96 000 €	126 302 €	101 000 €	95 307 €
Misc.	47 000 €	90 110 €	48 000 €	46 778 €
Deprec. & provisions	62 000 €	1 807 728 €	64 000 €	126 457 €
Total charges other than staff	434 000 €	2 269 114 €	448 000 €	493 873 €
INCOME				
MS Contributions & translation center	1 656 000 €	1 695 800 €	1 692 000 €	1 732 400 €
CM Fees	70 000 €	71 340 €	76 000 €	76 380 €
Bulletin	6 000 €	3 824 €	6 000 €	3 376 €
Financial income	20 000 €	7 633 €	20 000 €	12 384 €
Income Certificates and MAA	63 000 €	69 549 €	64 000 €	38 128 €
Misc. And exc. Income		17 286 €		19 320 €
Others				
Provision on doubtful debts recovered		15 412 €		25 154 €
Transfer of operating charges		4 279 €		
Total income	1 815 000 €	1 885 124 €	1 858 000 €	1 907 142 €
Result	79 000 €	-1 642 725 €	30 000 €	110 964 €

Note 14 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 101 303 €. Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2011	2010
Software	1 521 €	951 €
Buildings	35 735 €	35 735 €
Fittings	38 025 €	38 025 €
Office equipment	236 €	1 135 €
IT equipment	7 870 €	4 042 €
Furniture	3 412 €	4 290 €
Total endowment to depreciations	86 800 €	84 179 €
Clients accounts	-25 154 €	-15 412 €
Pension system	39 656 €	1 723 549 €
TOTAL annual endowments	14 503 €	1 708 137 €

Note 15 Extraordinary income detail

The extraordinary income are 1 892 € at the closure of the accounts and correspond to a refund of social taxes.

Note 16 Extraordinary expenses detail

As of the 31 December 2011, the extraordinary expenses amount to 6 060 € and correspond to the costs incurred following the arrival of Mr. PATORAY.

4 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2010	55 324 €	1 290 114 €		-399 970 €		1 290 114 €
Result of the year			2 249 837 €		-1 642 725 €	
Net at 31/12/2010	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €
Net at 01/01/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €		1 552 580 €
Result of the year					110 964 €	
Net at 31/12/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €

The annual result is added at the next 1st January in the accumulated result.

The reserves are those approved by the Conference in 2008, based on the 2007 accounts.

The 2007 accounts were established including in the provision for pensions the totality of rights acquired by the personnel (IPSAS rule), which explains the low level of reserves. At the occasion of the 2008 accounts, the provision for pensions was reevaluated according to the provisional rule accepted by the CIML (see Note 1 above), which explains the value of the result for 2008.

The decision to allocate the accumulated results to the reserves will pertain to the Conference at its 2012 meeting, based on the 2011 accounts.

5 CASH-FLOW STATEMENT AT 31 DECEMBER 2011

	2011	2010
Balance of activities	110 964	-1 642 725
+/- Net endowment to depreciations and provisions	-115 814	1 792 316
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	-4 850	149 591
+/- Variation in the Working Capital requirement related to the activity	-7 815	82 824
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	-12 666	232 415
- Outgoing related to the acquisitions of assets	202 975	-13 816
+/- Variation of loans and advances granted	24 130	30 644
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	227 105	16 828
VARIATION IN NET CASHFLOW	214 440	249 243
OPENING CASH	1 209 697	960 454
CLOSING CASH	1 424 137	1 209 697
DIFFERENCE	0	0

Annex B Member State classification review

Etats Membres (en 2011) Member States (in 2011)	Population (million)															
	World Bank data 2010	Multiplier by population only	Current multiplier as of 2012	Current Discrepancy (before rise)	World Bank GNI per capita 2010	OIML allowed declassification	Adjustment	Multiplier after adjustment	Check for more adjustment	Outcome	2012	2013	2014	2015	2016	
*Pays bénéficiant d'un déclassement *Countries benefiting from a lower class.																
Afrique du Sud	49	4	4		6100			4	OK		58 000	56 000	56 000	56 000	56 000	
Albanie	3	1	1		4000			1	OK		14 500	14 000	14 000	14 000	14 000	
Algerie	35	2	1	1 class	4460		1 class	2	OK		14 500	14 000	28 000	28 000	28 000	
Allemagne	81	4	4		43330			4	OK		58 000	56 000	56 000	56 000	56 000	
Arabie Saoudite	25	2	2		17200			2	OK		29 000	28 000	28 000	28 000	28 000	
Australie	22	2	2		43740			2	OK		29 000	28 000	28 000	28 000	28 000	
Autriche	8	1	1		46710			1	OK		14 500	14 000	14 000	14 000	14 000	
Republique de Belarus	9	1	1		6030			1	OK		14 500	14 000	14 000	14 000	14 000	
Belgique	10	1	1		45420			1	OK		14 500	14 000	14 000	14 000	14 000	
Bresil	194	8	8		9390			8	OK		116 000	112 000	112 000	112 000	112 000	
Bulgarie	7	1	1		6240			1	OK		14 500	14 000	14 000	14 000	14 000	
Canada	34	2	2		41950			2	OK		29 000	28 000	28 000	28 000	28 000	
Republique Populaire de Chine	1 338	8	4	1 class	4260		1 class	8	OK		58 000	56 000	112 000	112 000	112 000	
Chypre	1	1	1		30460			1	OK		14 500	14 000	14 000	14 000	14 000	
Republique de Corée	48	4	4		19890			4	OK		58 000	56 000	56 000	56 000	56 000	
Croatie	4	1	1		13760			1	OK		14 500	14 000	14 000	14 000	14 000	
Cuba	11	2	1	1 class	5550		1 class	2	OK		14 500	14 000	28 000	28 000	28 000	
Danemark	5	1	1		58980			1	OK		14 500	14 000	14 000	14 000	14 000	
Egypte*	84	4	2	2 classes	2340	1 class	1 class	2	ADJ	OK -1 class	14 500	14 000	28 000	28 000	28 000	
Espagne	46	4	4		31650			4	OK		58 000	56 000	56 000	56 000	56 000	
Etats-Unis d'Amérique	309	8	8		47140			8	OK		116 000	112 000	112 000	112 000	112 000	
Finlande	5	1	1		47170			1	OK		14 500	14 000	14 000	14 000	14 000	
France	64	4	4		42390			4	OK		58 000	56 000	56 000	56 000	56 000	
Grèce	11	2	2		27240			2	OK		29 000	28 000	28 000	28 000	28 000	
Hongrie	10	1	1		12990			1	OK		14 500	14 000	14 000	14 000	14 000	
Inde*	1 170	8	3	3 classes	1340	2 classes	1 class	2	ADJ	OK -2 class	14 500	14 000	28 000	28 000	28 000	
Indonésie*	232	8	2	2 classes	2580	1 class	1 class	4	ADJ	OK -1 class	29 000	28 000	56 000	56 000	56 000	
Republique Islamique d'Iran	73	4	2	1 class	4530		1 class	4	OK		29 000	28 000	56 000	56 000	56 000	
Irlande	4	1	1		40990			1	OK		14 500	14 000	14 000	14 000	14 000	
Israël	7	1	1		27340			1	OK		14 500	14 000	14 000	14 000	14 000	
Italie	60	4	4		35090			4	OK		58 000	56 000	56 000	56 000	56 000	
Japon	127	8	8		42150			8	OK		116 000	112 000	112 000	112 000	112 000	
Kazakhstan	16	2	2		7440			2	OK		29 000	28 000	28 000	28 000	28 000	
Kenya*	40	2	1	1 class	780	3 classes	0	1	ADJ	OK -3 class	14 500	14 000	14 000	14 000	14 000	
Macedoine, Ex-R.Y. de	2	1	1		4520			1	OK		14 500	14 000	14 000	14 000	14 000	
Maroc*	32	2	1	1 class	2850	1 class	0	1	ADJ	OK -1 class	14 500	14 000	14 000	14 000	14 000	
Monaco	0	1	1		197460			1	OK		14 500	14 000	14 000	14 000	14 000	
Norvege	4	1	1		85380			1	OK		14 500	14 000	14 000	14 000	14 000	
Nouvelle-Zélande	4	1	1		29050			1	OK		14 500	14 000	14 000	14 000	14 000	
Pakistan*	173	8	3	3 classes	1050	3 classes	0	1	ADJ	OK -3 class	14 500	14 000	14 000	14 000	14 000	
Pays-Bas	16	2	2		49720			2	OK		29 000	28 000	28 000	28 000	28 000	
Pologne	38	2	2		12420			2	OK		29 000	28 000	28 000	28 000	28 000	
Portugal	10	1	1		21860			1	OK		14 500	14 000	14 000	14 000	14 000	
Roumanie	21	2	2		7840			2	OK		29 000	28 000	28 000	28 000	28 000	
Royaume-Uni	62	4	4		38540			4	OK		58 000	56 000	56 000	56 000	56 000	
Russie	141	8	8		9910			8	OK		116 000	112 000	112 000	112 000	112 000	
Serbie	7	1	1		5820			1	OK		14 500	14 000	14 000	14 000	14 000	
Republique Slovaque	5	1	1		16220			1	OK		14 500	14 000	14 000	14 000	14 000	
Slovenie	2	1	1		23860			1	OK		14 500	14 000	14 000	14 000	14 000	
Sri Lanka*	20	2	1	1 class	2290	1 class	0	1	ADJ	OK -1 class	14 500	14 000	14 000	14 000	14 000	
Suède	9	1	1		49930			1	OK		14 500	14 000	14 000	14 000	14 000	
Suisse	7	1	1		70350			1	OK		14 500	14 000	14 000	14 000	14 000	
Republique-Unie de Tanzanie*	45	4	2	2 classes	530	3 classes	0	1	ADJ	OK -3 classe	14 500	14 000	14 000	14 000	14 000	
Republique Tchèque	10	1	1		17870			1	OK		14 500	14 000	14 000	14 000	14 000	
Tunisie	10	1	1		4070			1	OK		14 500	14 000	14 000	14 000	14 000	
Turquie	75	4	4		9500			4	OK		58 000	56 000	56 000	56 000	56 000	
Vietnam*	88	4	2	2 classes	1100	3 classes	0	1	ADJ	OK -3 classe	14 500	14 000	14 000	14 000	14 000	
57 Member States		155	122					134			1 769 000	1 708 000	1 876 000	1 876 000	1 876 000	

Note: Colombia not included

Base contribution	14 500 for 2012	14500	14000	14000	14000	14000
	per footnote					
reduction	1 class	4000	3975 rounded up to next 100			
reduction	2 class	2000	4000 divided by 2 per resolution			
reduction	3 class	1100	1005 rounded up to next 100			

h. Estimated to be upper middle income (\$3,976 to \$12,275). i. Estimated to be high income (\$12,276 or more). j. Estimated to be low income (**\$1,005** or less). k. Estimated to be lower middle income (\$1,006 to **\$3,975**).

Annex C Proposed budget for the 2013-2016 financial period

BUDGET 2013 – 2016

	2013	2014	2015	2016	
<u>INCOMES</u>					
Member State Contrib. – 0%	1 764 000	1 932 000	1 932 000	1 932 000	A
C M Fees – 0%	79 800	79 800	79 800	79 800	B
Certificates Fees	70 000	70 000	70 000	70 000	C
Translation Center	15 000	15 000	15 000	15 000	C
Financial Income	15 000	15 000	15 000	15 000	C
TOTAL INCOMES	1 943 800	2 111 800	2 111 800	2 111 800	
<u>CHARGES</u>					
Active Staff	1 232 971	1 254 930	1 315 110	1 341 312	D
Pension System	107 499	110 186	112 941	115 764	E
TOTAL STAFF COSTS	1 340 469	1 365 116	1 428 051	1 457 076	
Running Costs	66 162	67 521	68 912	70 337	F
Administrative Costs	66 204	67 365	68 547	69 750	F
Communication Costs	54 104	55 287	56 501	57 748	F
Meetings Costs – CIML	77 746	88 991	86 591	87 890	F
Travel & Accommodation Costs – BIML	105 580	109 336	109 017	111 742	F
Miscellaneous Costs	17 182	17 338	17 495	17 653	F
Special Fund for Developing Count	35 000	35 000	35 000	35 000	F
TOTAL OTHER CHARGES	421 978	440 838	442 063	450 120	
Depreciations	110 178	116 718	117 101	118 670	G
Provision for retirement	40 000	40 000	40 000	40 000	G
Provision for uncollected funds	18 200	32 200	60 200	60 200	G
TOTAL DEPRECIATIONS & PROVISIONS	168 378	188 918	217 301	218 870	
TOTAL CHARGES	1 930 825	1 994 872	2 087 414	2 126 066	
RESULT	12 975	116 928	24 386	-14 266	140 022
Total Contributory shares	126	138	138	138	