

**GENERAL AGREEMENT ON**

**TARIFFS AND TRADE**

---

RESTRICTED

L/6220

18 September 1987

Limited Distribution

BUDGET ESTIMATES

FOR

THE FINANCIAL YEAR 1988

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BUDGET ESTIMATES FOR THE FINANCIAL YEAR 1988

Introduction

I. OVERALL

1. The Director-General hereby submits his budget proposals concerning the expenses and income of the Secretariat for the financial year 1988.

2. This proposed budget amounts to Sw F 63,465,000. It shows an increase of Sw F 2,342,700 (i.e. 3.8 per cent) as compared with the approved 1987 budget of Sw F 61,122,300. The budgetary expenditure for 1987 is estimated at some Sw F 55,547,000; the 1988 proposed budget amount compared with this figure would represent an increase of 14.2 per cent. This increase is accounted for as follows: Regular GATT budget - Sw F 3,161,621 (5.7 per cent); Uruguay Round and Trade Policy Data Base - Sw F 2,220,583 (4 per cent); Contribution to the Working Capital Fund - Sw F 1,000,000 (1.8 per cent); Contribution to the International Trade Centre - Sw F 1,535,700 (2.7 per cent). Detailed analysis is given in Appendix I, page 46 and Appendix II, page 48

3. The provisions for salaries and other common staff costs included in these budget proposals represent some Sw F 43 million (i.e. 68 per cent). Professional and higher category staff salaries have been increased to take into account the decision by the International Civil Service Commission (ICSC) concerning the methodology for calculating the Remuneration Correction Factor (RCF), and hence the post adjustment multiplier for Geneva, with effect from 1 September 1987. For 1988, it also has been assumed that the post adjustment will remain at the present level in Geneva.

4. The proposed budget assumes that the Council will agree to the granting of two additional seniority steps (one after fifteen years of service and the second after twenty years of service) to the staff in the Professional category and above as recommended by the Informal Advisory Group. An amount of Sw F 150,000 has been included for this purpose in the estimates (Sw F 120,000 for salaries and Sw F 30,000 for common staff costs).

5. For the calculation of Pension Fund contributions an exchange rate of US\$1/Sw F 1.55 has been used.<sup>1/</sup> Further to a recommendation from the Pension Board, the budget proposed assumes an increase of the organization's contribution to the United Nations Joint Staff Pension Fund from 14.5 per cent to 15 per cent; this represents an additional cost of Sw F 165,000.

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<sup>1/</sup>A floor rate of US\$1/Sw F 1.94 has been used in calculations for family allowances and US\$1/Sw F 2.03 for education grants.

6. The evolution of the GATT budget including expenditure, number of staff and offices over the period 1978-1988 are set out in Appendix III, page 49. This information is being provided for the first time in the document of the proposed budget. Other new information in the budget document is given:

- Expected 1987 expenditure (Appendix I)
- Allocation of GATT's staff (Work Years) situation for 1988 including temporary assistance (Appendix V)
- Pensionable remuneration for the Professional category and above (Appendix XI)
- Situation of official GATT cars as at September 1987 (Appendix XII)
- Capital expenditure (Appendix XIII)
- Rules governing the use of the Working Capital Fund (Appendix XIV)
- Draft scale of contributions for 1988 with a minimum contribution of 0.03 per cent (Appendix XVII)
- Tentative cash situations for 1987 and 1988 (Appendices XVIII, XIX and XX)
- Measures to encourage payment of outstanding contributions (Appendix XXI)

## II. PERSONNEL

7. As at 1 September 1987, of the 393 authorized posts (permanent establishment and temporary assistance) 379 are filled. The fourteen vacant positions are part of those authorized by the Council in May 1987 for the Uruguay Round. The recruitment to fill these posts is under way. Appendix V, page 52, shows the proposed allocation of GATT staff for 1988.

### A. New Posts

8. Two new posts are proposed for the permanent establishment in the 1988 Budget proposals:

- One post of Interpreter (P4).
- One post of Trainer in Office Automation (G6).

9. For the Uruguay Round, the Council approved in May 1987 the creation of nine Professional and fourteen General Service category temporary assistance posts (document L/6151). Whereas most of the General Service category posts have been filled, the secretariat is in the process of recruiting the additional Professional temporary staff. Since budgetary provisions have been made for part of 1987 only, Sw F 613,000 for salaries and Sw F 125,000 for common staff costs are provided to cover full year expenditure in 1988 for these new positions.<sup>1/</sup> Furthermore, in order to meet the additional work demands under the Uruguay Round, nine temporary assistance posts have been included for 1988 (five Professional and four General Service category posts):

- One post of Information Clerk (G4) and one post of Library Clerk (G3) in the Information Service.

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<sup>1/</sup> Not including Trade Policy Data Base posts (see paragraph 13).

- One Economic Affairs Officer (P2/P3) and one Statistical Assistant (G5) in the Non-Tariff Measures and Surveillance Division.
- One Economic Affairs Officer (P3) in the Group of Negotiations on Services Division.
- One Economic Affairs Officer (P3) in the Economic and Research Analysis Unit.
- One Economic Affairs Officer (P3) in the Technical Barriers to Trade Division.
- One Translator (P4) - 330 work/days - in the Translation and Documentation Division.
- One Secretary/Clerk (G4) in the Personnel Office.

#### B. Regradings

10. As part of the Director-General's responsibility for applying personnel management policy, he proposes that fourteen posts (eight Professional and six General Service) be regraded to reflect the level of duties and responsibilities attaching to those posts. Established job classification standards have been used in arriving at these proposed regradings. The regradings entail an additional amount of Sw F 82,000 (Sw F 64,000 for salaries and Sw F 18,000 for common staff costs).

#### C. Consolidations

11. Two Professionals and three General Service category posts are proposed for consolidation into the permanent establishment in the 1988 Budget proposals.

### III. OTHER HIGHLIGHTS

12. Additional Offices: An increase of Sw F 185,000 is requested in order to rent fifteen additional offices needed to alleviate crowded working conditions, and to provide offices for new staff to be employed for the Uruguay Round. The estimate takes account of the twenty-three new positions approved in the 1987 Supplementary Budget, the four and a half positions related to the Trade Policy Data Base as well as the eleven positions proposed in the 1988 Budget. It is based on the cost of the office space currently rented at the Chemin des Mines, although no office space is available there at present. Any further growth in staff will necessitate an increase in office space. As indicated in Appendix III, page 49, GATT had a total staff of 323 in 1978 and occupied 254 offices. In 1988 an expected total of 409 staff members (i.e. an increase of 26 per cent over 1978) would have at their disposal 290 offices (i.e. an increase of 14 per cent). Put another way, the ratio of staff to offices would have increased from 1.27 in 1978 to 1.41 in 1988.

13. Trade Policy Data Base: An additional amount of Sw F 335,000 is proposed assuming that the Council will approve the Data Base. The total of Sw F 435,000 corresponds to the continuation for a full year of staff who would be recruited towards the end of 1987 under the conditional credit of Sw F 100,000 approved in the revised 1987 Budget.
14. Dispute Settlement Panels: An increase of Sw F 100,000 is requested for the Dispute Settlement Panels. Increasing use is being made of Dispute Settlement Panels and of "outside panelists" (i.e., panelists who are not members of Geneva delegations). As at 1 September there have been fifteen panels in operation in 1987 as compared to only two during 1986. So far this year, nine outside panelists have been recruited, compared to three last year. These trends are expected to continue. Anticipated expenditure in 1987 amounts to Sw F 120,000 against a budgeted amount of Sw F 50,000. A provision of Sw F 150,000 is proposed for 1988.
15. Vehicles: Section 10 - Permanent Equipment shows an overall increase of Sw F 55,000 to Sw F 240,000. Sw F 65,000 is included to provide for the replacement of two official vehicles. Currently, two of the GATT automobiles have about 100,000 km each and the minibus (mainly used to transport the trainees) is over fifteen years old (see Appendix XII, page 60). Selection of the vehicles to be replaced will depend on trade-in values and the cost of replacements. Moreover, from 1989 through 1991, it is proposed to replace one official vehicle each year. Appendix XIII, page 61 shows capital expenditure for 1987 and 1988.
16. Electronic Data Processing: Provision has been made to continue the programme of equipping the secretariat with Personal Computers (PCs). In addition to the ninety-three PCs in service by the end of 1987, it is proposed to acquire a further fifteen in 1988. The leasing arrangement, begun in 1987, for the replacement of the more than ten year old computer in the Finance and Accounts Section by a more performing one is also included in the proposed estimate. The total provision amounting to Sw F 1,135,000, an increase of Sw F 115,000 over 1987, includes Sw F 670,000 for computer time with the International Computing Centre (an estimated Sw F 650,000 in 1987) and Sw F 465,000 for the above-mentioned equipment (an estimated Sw F 370,000 in 1987). The continuation of the office automation programme will imply the acquisition of some fifteen to twenty additional PCs in 1989.
17. Official and Technical Co-operation Missions: An overall increase of Sw F 50,000 to Sw F 760,000 is proposed, particularly because of the greater number of Technical Co-operation missions resulting from the Uruguay Round. Thus, Sw F 38,000 of the increase is allocated to Technical Co-operation missions and Sw F 12,000 to other missions to allow for increases, averaging about 3 per cent, in the cost of air fares and subsistence allowances. Thus the proposed provision for official missions amounts to Sw F 437,000 and for Technical Co-operation missions to Sw F 323,000.



18. Reproduction of Documents: Within the total proposed credit of Sw F 740,000, a total increase of Sw F 95,000 is proposed for the continuation in 1988 of lease/purchase arrangements for equipment needed to process documents (Sw F 65,000) and to cover the increased cost and volume of paper (Sw F 30,000). For the first six months of 1985, 1986 and 1987, the number of pages reproduced were 13.1 million, 13.6 million and 15.7 million respectively. At the present time, needs for 1989 are estimated at some Sw F 50,000 for the replacement of a printing machine and related equipment on the basis of a lease/purchase arrangement.

19. Books and Information Material: An overall increase of Sw F 95,000 to Sw F 215,000 is proposed, of which an amount of Sw F 75,000 is earmarked to produce a film about the GATT. The film would be aimed at business audiences primarily, although it could have wider application. It would be around 15-20 minutes duration narrated in English, French and Spanish, and would be produced by professional film makers.

20. Trade Policy Training Courses: Scheduled 1988 courses will be in Spanish and English. An increase of Sw F 56,000 is proposed for these courses to cover the cost of interpretation for the Spanish course and increased travel costs and stipends for participants. Stipends given to trainees are related to the UN daily subsistence allowance in Geneva. An increase in this allowance is anticipated in 1988. Consequently, daily stipends are estimated to increase from Sw F 65 in 1987 to Sw F 70 next year. The total proposed credit amounts to Sw F 1,060,000.

21. Contribution to the International Trade Centre UNCTAD/GATT: The ITC's 1988-1989 budget is based on an exchange rate of US\$1/Sw F 1.68. Pending its possible adjustment by the United Nations this autumn, the GATT contribution to the Centre for 1988 is assumed to be at the level submitted by the ITC. Taking into account the proportion of expenditure to be made by the Centre in Swiss francs which is calculated at the rate of US\$1/Sw F 1.55, a provision of Sw F 10,200,000 has been made in the 1988 GATT budget estimates, an increase of Sw F 535,700 over the 1987 appropriation.

#### IV. CASH SITUATION

22. For 1987, projections (Appendix XVIII, page 76) of both contributions and GATT expenditures indicate that there will likely be a cash surplus at the end of the year amounting to some Sw F 3 million. This projected surplus will result mainly from some Sw F 5.6 million in estimated budgetary savings, due primarily to the increased value of the Swiss franc against the US dollar, the lower contribution to the ITC (also partially resulting from exchange rate change), and the lower than anticipated expenditure for Uruguay Round staff costs.

23. It is unlikely that this phenomenon will be repeated next year. The projections for 1988, based on the present scale of contributions (minimum

of 0.12 per cent - Appendix XIX, page 77), indicate that there would be a cash shortfall at the end of the year in the neighbourhood of Sw F 2.6 million.

24. The expected 1988 cash deficit problem cannot be solved simply by lowering the budget. Under the contributions formula now used, the lower the budget, the lower the budgeted contributions for those contracting parties which do in fact meet their GATT obligations.

25. There are various ways this problem might be addressed:

(a) Lowering the minimum contribution from 0.12 per cent to 0.03 per cent (or some other small amount), thereby increasing the contributions from contracting parties which traditionally pay their contributions on time. Appendix XX, page 78 presents a 1988 cash projection based on a 0.03 per cent minimum contribution figure and shows a potential positive cash situation of about Sw F 850,000.

(b) Increasing contributions by a greater percentage than the budget. For example, with a proposed total expenditure amounting to Sw F 63,465,000, and miscellaneous income estimated at Sw F 1,065,000, the remainder to be financed would be Sw F 62,400,000. On average, outstanding contributions represent some 7 per cent of the total assessment: therefore, the above-mentioned Sw F 62,400,000 could be considered to represent only 93 per cent of the total amount assessed. Thus, the total assessed would be Sw F 67,097,000, an increase of 11 per cent over the amount assessed in 1987, while the budget would increase only by 3.8 per cent.

There are of course, other ways of meeting the problem. It is a matter which the Budget Committee should consider carefully and make every effort to resolve. A draft Secretariat proposal is attached (Appendix XXI, page 79).

26. Working Capital Fund:<sup>1/</sup> It is proposed that Sw F 1 million be budgeted in 1988 for an addition to the Working Capital Fund (WCF) as a first increase to raise the Fund over a three-year period to a level of Sw F 6 million, (some 10 per cent of the total budget). With the addition of Sw F 1 million in 1988, the principal of the Fund<sup>2/</sup> would become Sw F 4.3 million. The tables below show the anticipated cash balance of the WCF as at 31.12.1988.

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<sup>1/</sup> The rules governing the use of the WCF are shown in Appendix XIV, page 63.

<sup>2/</sup> The principal is the authorized level of the WCF; it may be distinct from the actual cash situation at any given time.

	<u>In thousands of</u> <u>Sw F</u>
<u>Principal of the WCF:</u>	
- Authorized level as at 1.1.1987	3,225
- Anticipated interest earned during 1987	80
- Anticipated interest earned during 1988	90
- Proposed additional contribution in 1988 to the WCF principal	<u>1,000</u>
<u>Proposed principal of the WCF as at 31.12.1988</u>	<u>4,395</u> =====
<u>Cash situation of the WCF:</u>	
- Cash in hand as at 1.1.1987	814
- Anticipated interest earned during 1987	80
- Anticipated interest earned during 1988	90
- Expected refund to the WCF from the anticipated cash surplus of the General Fund as at 31.12.1987	2,411
- Anticipated cash withdrawal from the WCF on basis of minimum contribution at 0.12 per cent as at 31.12.1988	(2,600)
- Proposed additional contribution in 1988 to the WCF	<u>1,000</u>
<u>Anticipated cash balance of the WCF as at 31.12.88:</u>	<u>1,795</u> =====

27. Even with a Sw F 1 million addition, the WCF would have an estimated balance of Sw F 1.795 million at the end of 1988, assuming a cash deficit requiring a withdrawal of Sw F 2.6 million, and using the current minimum contribution formula.

ANNEX A

SUMMARY OF 1988 EXPENDITURE ESTIMATES

Section		Sw F	Sw F
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	<b>PART I: MEETINGS</b>		
	-----		
1	Forty-fourth session of the CONTRACTING PARTIES	21,000	
2	Meetings of the Council and other meetings	264,000	
		-----	
	Total Part I:		285,000
	 <b>PART II: SECRETARIAT</b>		
	-----		
3	Salaries	31,727,000	
4	Dispute settlement panels	150,000	
5	Missions	760,000	
6	Common staff costs	8,203,000	
7	Common services	6,331,000	
8	Printing	389,000	
9	Representation and hospitality	145,000	
10	Permanent equipment	240,000	
11	Contribution to the Staff Assistance Fund	20,000	
		-----	
	Total Part II:		47,965,000
	 <b>PART III: UNFORESEEN EXPENDITURE</b>		
	-----		
12	Unforeseen expenditure		100,000
	 <b>PART IV: TRADE POLICY TRAINING COURSES</b>		
	-----		
13	Trade Policy Training Courses		1,060,000
			-----
	Sub-total Parts I-IV:		49,410,000
	 <b>PART V: URUGUAY ROUND</b>		
	-----		
14	Uruguay Round		2,355,000
	 <b>PART VI: INTERNATIONAL TRADE CENTRE UNCTAD/GATT</b>		
	-----		
15	Contribution to the International Trade Centre UNCTAD/GATT		10,200,000
	 <b>PART VII: WORKING CAPITAL FUND</b>		
	-----		
16	Contribution to the Working Capital Fund		1,000,000
			-----
	GRAND TOTAL:		63,465,000
			-----

ANNEX B  
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DETAILED SCHEDULE OF 1988 EXPENDITURE ESTIMATES  
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	1988 Estimates Sw F ----	1987 Budget Sw F ----	1987 Expected Expenditure Sw F ----	1986 Expenditure Sw F ----	
<b>PART I: MEETINGS</b>					
<b>Section 1 - Forty-fourth session of the CONTRACTING PARTIES</b>					
(i)	Temporary assistance (interpreters)	3,000	13,000	13,000	43,985
(ii)	Rental of meeting rooms and other services	18,000	8,000	8,000	6,389
	<b>Total Section 1:</b>	21,000	21,000	21,000	50,374
<b>Section 2 - Meetings of the Council and other Meetings</b>					
(i)	Interpretation				
	a) Council	5,000	5,000	5,082	2,772
	b) MTN	100,000	100,000	152,706	117,531
	c) Other meetings	155,000	155,000	193,846	209,594
(ii)	Other services	4,000	4,000	8,976	17,154
	<b>Total Section 2:</b>	264,000	264,000	360,610	347,051
	<b>Total Part I:</b>	285,000	285,000	381,610	397,425
<b>PART II: SECRETARIAT</b>					
<b>Section 3 - Salaries</b>					
(i)	Established posts	27,510,000	28,097,000	25,905,286	24,998,393
(ii)	Temporary assistance (including overtime)	4,217,000	4,478,000	4,362,399	4,692,462
	<b>Total Section 3:</b>	31,727,000	32,575,000	30,267,685	29,690,855
<b>Section 4 - Dispute Settlement Panels</b>		150,000	50,000	119,387	23,775
<b>Section 5 - Missions</b>					
	a) Official missions	437,000	425,000	424,345	423,294
	b) Technical co-operation missions	323,000	285,000	284,950	282,830
	<b>Total Section 5:</b>	760,000	710,000	709,795	706,124

	1988 Estimates Sw F ----	1987 Budget Sw F ----	1987 Expected Expenditure Sw F ----	1986 Expenditure Sw F ----	
<b>Section 6 - Common Staff Costs</b>					
(i)	Installation grants	100,000	100,000	82,640	62,100
(ii)	Travel and removal expenses of staff and their dependants	200,000	300,000	136,878	152,277
(iii)	Separation payments	160,000	210,000	192,439	215,629
(iv)	Contribution to the United Nations Joint Staff Pension Fund	4,926,000	5,112,000	4,395,058	4,610,911
(v)	Repatriation grants	220,000	360,000	219,732	272,677
(vi)	Travel on home leave	360,000	390,000	314,164	233,972
(vii)	Family allowances, education grants and related travel:				
	a) Family allowances	680,000	734,000	667,522	667,318
	b) Education grants and related travel	590,000	600,000	562,398	563,742
(viii)	Joint services	265,000	265,000	245,719	251,457
(ix)	Other common staff costs	702,000	650,000	696,586	625,566
	<b>Total Section 6:</b>	<b>8,203,000</b> =====	<b>8,721,000</b> =====	<b>7,513,136</b> =====	<b>7,655,649</b> =====
<b>Section 7 - Common Services</b>					
(i)	Cables, telex, telefax and telephone communications	130,000	135,000	134,742	123,964
(ii)	Freight and cartage	14,000	14,000	13,080	15,891
(iii)	Books and information material	215,000	120,000	118,245	109,621
(iv)	Rental and maintenance of premises and equipment:				
	a) Rental of CWR	1,640,000	1,620,000	1,488,050	1,488,050
	b) Rental of Mines	395,000	230,000	220,980	97,888
	c) Rental of car parks	53,000	63,000	52,325	52,295
	d) Electricity	139,000	139,000	131,796	111,038
	e) Water supply	19,000	19,000	17,719	17,943
	f) Heating	80,000	80,000	70,509	35,575
	g) Telephone, telefax and telex (rental)	160,000	160,000	139,591	134,020

	1988	1987	1987	1986
	Estimates	Budget	Expected	Expenditure
	Sw F	Sw F	Sw F	Sw F
	-----	-----	-----	-----
h) Insurance permiums	134,000	142,000	110,766	111,746
i) Maintenance expenditure	365,000	343,000	342,970	369,308
j) Contractual cleaning	474,000	435,000	446,749	422,325
k) Maintenance of service cars	16,000	17,000	16,855	13,187
(v) Postal services	440,000	420,000	419,645	428,726
(vi) Stationery and office supplies	130,000	130,000	129,481	108,316
(vii) Reproduction of documents	740,000	645,000	645,000	634,144
(viii) External audit	12,000	12,000	12,000	12,000
(ix) Electronic Data Processing	1,135,000	1,020,000	1,019,629	851,638
(x) Other services and miscellaneous expenditure	40,000	30,000	53,501	24,886
Total Section 7:	6,331,000	5,774,000	5,583,634	5,162,561
	=====	=====	=====	=====
Section 8 - Printing	389,000	389,000	388,325	349,197
	=====	=====	=====	=====
Section 9 - Representation and Hospitality	145,000	145,000	145,000	117,058
	=====	=====	=====	=====
Section 10 - Permanent Equipment	240,000	185,000	184,585	252,877
	=====	=====	=====	=====
Section 11 - Contribution to the Staff Assistance Fund	20,000	20,000	20,000	20,000
	=====	=====	=====	=====
Total Part II:	47,965,000	48,569,000	44,931,548	43,978,096
	=====	=====	=====	=====
PART III: UNFORESEEN EXPENDITURE				
Section 12 - Unforeseen Expenditure	100,000	100,000	-	-
	=====	=====	=====	=====
PART IV: - TRADE POLICY TRAINING COURSES				
Section 13 - Trade Policy Training Courses	1,060,000	1,004,000	935,221	981,874
	=====	=====	=====	=====
Sub-Total Parts I-IV:	49,410,000	49,958,000	46,248,379	45,357,395
	=====	=====	=====	=====

	1988 Estimates Sw F	1987 Budget Sw F	1987 Expected Expenditure Sw F	1986 Expenditure Sw F
	----	----	----	----
PART V: - URUGUAY ROUND				
Section 14 - Uruguay Round				
(i) Temporary assistance	2,012,000	935,000	531,448	-
(ii) Common staff costs	408,000	151,000	63,970	-
(iii) Trade Policy Data Base	435,000	100,000	-	-
(iv) Other requirements	-	39,000	39,000	-
Non appropriated balance	-	275,000	-	-
Total Part V:	2,855,000	1,500,000	634,418	-
	=====	=====	=====	=====
PART VI: INTERNATIONAL TRADE CENTRE UNCTAD/GATT				
Section 15 - Contribution to the International Trade Centre UNCTAD/GATT	10,200,000	9,664,300	8,664,300	9,144,914
	=====	=====	=====	=====
PART VII: - WORKING CAPITAL FUND				
- Restitution of the 1984 deficit and refund to the Working Capital Fund	-	-	-	561,580
Section 16 - Contribution to the Working Capital Fund	1,000,000	-	-	-
	-----	-----	-----	-----
	1,000,000	-	-	561,580
	=====	=====	=====	=====
TOTAL	63,465,000	61,122,300	55,547,097	55,063,889
	=====	=====	=====	=====



ANNEX C

EXPLANATORY NOTES ON 1988 EXPENDITURE ESTIMATES

PART I: MEETINGS

Section 1 - Forty-fourth session of the CONTRACTING PARTIES ... Sw F 21,000

1987 Budget	:	Sw F 21,000
1987 Expected expenditure	:	Sw F 21,000
1986 Expenditure	:	Sw F 50,374
1985 Expenditure	:	Sw F 56,286

The estimate provides for a one week session of the CONTRACTING PARTIES in 1988 in Geneva. The higher costs for 1985 and 1986 are explained by the fact that two sessions were held in 1985 and one session and the Ministerial Meeting in Punta del Este, Uruguay in 1986. Only one session is foreseen for 1987 and 1988.

(i) Temporary assistance (interpreters) - Sw F 3,000

1987 Budget	:	Sw F 13,000
1987 Expected expenditure	:	Sw F 13,000
1986 Expenditure	:	Sw F 43,985
1985 Expenditure	:	Sw F 12,474

The estimate which shows a decrease of Sw F 10,000 from the 1987 credit of Sw F 13,000 is based on the assumption that the additional interpreter post being requested for 1988 will be approved. The higher expenditure in 1986 was due primarily to interpretation costs related to the Ministerial Meeting in Punta del Este, Uruguay.

(ii) Rental of meeting rooms and other services - Sw F 18,000

1987 Budget	:	Sw F 8,000
1987 Expected expenditure	:	Sw F 8,000
1986 Expenditure	:	Sw F 6,389
1985 Expenditure	:	Sw F 43,812

The estimate provides for the rental of conference and committee rooms equipped for simultaneous interpretation and of additional office space for the secretariat. The increase of Sw F 10,000 over the 1987 credit is due to the fact that the session will be held in the ILO. This amount also includes a provision of Sw F 4,000 for miscellaneous expenses, such as printing of admission cards, placards, casual labour, etc., incurred in connection with the session.

Section 2 - Meetings of the Council and other Meetings ..... Sw F 264,000

Details of the provisions are as follows:

	<u>1988</u>	<u>1987</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>
	<u>Estimates</u>	<u>Budget</u>	<u>Expected</u>	<u>Expenditure</u>	<u>Expenditure</u>
	<u>Sw F</u>	<u>Sw F</u>	<u>Sw F</u>	<u>Sw F</u>	<u>Sw F</u>
(i) Interpretation					
a) Council	5,000	5,000	5,082	2,772	5,544
b) MTN	100,000	100,000	152,706	117,531	116,350
c) Other meetings	155,000	155,000	193,846	209,594	174,085
(ii) Other services	<u>4,000</u>	<u>4,000</u>	<u>8,976</u>	<u>17,154</u>	<u>15,535</u>
	264,000	264,000	360,610	347,051	311,514
	=====	=====	=====	=====	=====

The higher total costs in 1986 were essentially due to expenditures for meetings to prepare for the Ministerial Meeting in Punta del Este. It is also to be recalled that when meetings are held simultaneously, recruitment of outside interpreters is required to service meetings taking place at a time when GATT'S regular interpreters are already occupied.

It will be noted that, in spite of an anticipated increase in the number of meetings being held, no increase in the total requirements are foreseen for 1988 over the 1987 credit on the assumption that the additional interpreter post being requested for 1988 will be approved (see Section 3). Thus, as in the 1987 Budget, the proposal for temporary interpreters in 1988 represents some 560 work/days, i.e. 10 work/days for meetings of the Council, 220 work/days for the MTN and 330 work/days for other meetings. (1987 Budget: 560 work/days; 1986 Actual: 730 work/days; 1985 Actual: 671 work/days).

PART II: SECRETARIAT

Section 3 - Salaries ..... Sw F 31,727,000

(i) Established posts - Sw F 27,510,000

1987 Budget	:	Sw F 28,097,000
1987 Expected expenditure	:	Sw F 25,905,286
1986 Expenditure	:	Sw F 24,998,393
1985 Expenditure	:	Sw F 24,478,076

A total of 311 established posts were approved in the 1987 Budget. For 1988, two new posts are being requested and five temporary assistance posts are proposed for consolidation. The total number of posts thus proposed for 1988 is 318, of which three are ungraded, 142 are Professionals and above and 173 are General Service category posts (see Schedule of Established Posts, Appendix IV pages 50 and 51). Sixteen posts included in the Schedule of Established Posts represent guards and telephone operators for both GATT and UNHCR. Reimbursement by UNHCR of the cost of three guards and five telephone operators is provided for under the estimate for miscellaneous income.

The estimate provides for the following payments:

(a) Ungraded and Professional posts:

- Remuneration for Director-General and Deputy Directors-General as set by the CONTRACTING PARTIES effective from 1 January 1981 and as amended by decision of the United Nations General Assembly effective 1 January 1985 with regard to the incorporation of 20 post adjustment points into base salary (Appendix VIII, page 56);
- Salaries for Professional category and above as per salary scales effective from 1 April 1987 (Appendix VIII, page 56);
- With effect from 1 September 1987, the International Civil Service Commission (ICSC) has revised the methodology for calculating the Remuneration Correction Factor (RCF) for salaries of Professional category and above. Provision has also been made for the possible granting of two additional seniority steps as recommended by the Informal Advisory Group. The schedule of post adjustment index points is attached as Appendix IX (page 55).

(b) General Service category posts:

- Salaries as per salary scales effective from 1 April 1987 (Appendix X, page 58).

- Provision has been made for an anticipated increase of 1 per cent in General Service category salaries, representing cost-of-living adjustments, with effect from 1 April 1988.
- Language allowance payable in accordance with Staff Rules.
- Non-resident's allowance (Sw F 1,800 per annum) for each non-locally recruited staff member on post before 1 January 1984.

Analysis of decrease

The amount proposed is Sw F 587,000 less than the 1987 credit of Sw F 28,097,000. This decrease is accounted for by:

	<u>Sw F</u>
- reduction resulting from actual functioning of RCF in 1987 as opposed to that anticipated (including US\$/Sw F changes)	(1,293,000)
- deduction for the difference between the 3 per cent General Service salary increase foreseen in the 1987 Budget and the 2 per cent increase accorded	(100,000)
- provision for 1 per cent General Service salary increase as from 1 April 1988	100,000
- regular salary increments	
- reduction of 1987 estimates	(122,000)
- provision for 1988	<u>170,000</u> 48,000
- provision for two additional seniority steps as recommended by the Informal Advisory Group	120,000
- provision for one additional Professional and one additional General Service category post	155,000
- the regrading of six Professional and eight General Service category posts	64,000
- transfer from Temporary Assistance: Consolidation of two Professional (Sw F 209,000) and three General Service category posts (Sw F 160,000)	369,000

Sw F

- posts filled at a lower level than provided for in the budget and turnover factor including vacant posts:
    - reinstatement of 1987 reduction 250,000
    - 1988 reduction (300,000) (50,000)
- (587,000)  
=====

NEW POSTS

Two new posts are proposed in the context of the permanent establishment in the 1988 Budget proposals:

- One post of Interpreter (P4) in order to have a complete team of six permanent interpreters. At present, with only five interpreters, GATT constantly must recruit a sixth interpreter on a temporary basis. Additional temporary interpreters will still need to be recruited when simultaneous meetings take place.
- One post of Trainer in Office Automation (G6) in the Administrative and Financial Division to train secretarial staff being provided with office automation equipment to conduct refresher courses in the use of the equipment.

REGRADINGS

The details of the regrading of the Professional posts proposed in paragraph 10 of the Introduction are as follows:

From	G6	To	P2	1
"	P3	"	P4	2
"	P4	"	P5	<u>3</u>
				6
				===

CONSOLIDATIONS

Two Professional (Session and Council Affairs Division - P3; Development Division - P4) and three General Service category posts (Technical Co-operation Division - G5; Translation and Documentation Division - G5 and G3) are proposed for consolidation into the permanent establishment in the 1988 Budget proposals.

Progressive increases in the work of the Secretariat lead inevitably to certain requirements becoming of a permanent nature. In such circumstances, a temporary assistance post should be consolidated into the regular manning table. These posts will continue to be needed for the efficient working of the Secretariat. All of them have been occupied by proven staff members since 1984.

(ii) Temporary assistance (including overtime) - Sw F 4,217,000

1987 Budget	:	Sw F 4,478,000
1987 Expected expenditure	:	Sw F 4,362,399
1986 Expenditure	:	Sw F 4,692,462
1985 Expenditure	:	Sw F 5,077,200

The provision for temporary assistance has been calculated on the basis of current needs and estimated work requirements in 1988. It will be noted that a separate provision for temporary assistance has been included under Section 14 - Uruguay Round.

The details with regard to temporary assistance are set out in the Schedule of Temporary Assistance (Appendix VI, page 54).

The proposal of Sw F 4,217,000 (19,610 work/days) for temporary assistance in 1988 shows a decrease of Sw F 261,000 compared with the provision for 1987 (21,410 work/days). The decrease can be explained by:

	<u>Sw F</u>
- the proposed consolidation of two Professional and three General Service category posts into the permanent establishment (1,800 work/days)	(369,000)
- the increase of standard costs	<u>108,000</u>
	(261,000)
	=====

Section 4 - Dispute Settlement Panels ..... Sw F 150,000

1987 Budget	:	Sw F 50,000
1987 Expected expenditure	:	Sw F 119,387
1986 Expenditure	:	Sw F 23,775
1985 Expenditure	:	Sw F 19,291

In the course of discussions of the 1987 Budget, the credit for this section was reduced to Sw F 50,000 on the clear understanding that the reduction would in no way impair the functioning of the mechanism for the settlement of disputes (L/6055).

As at 1 September fifteen dispute settlement panels have been functioning in 1987. Their cost is anticipated to be in the neighbourhood of Sw F 120,000 for the whole year. In view of the situation, it is proposed that the credit be increased to Sw F 150,000 in 1988 in order to assure that sufficient funds are available.

Section 5 - Missions ..... Sw F 760,000

(i) Official missions - Sw F 437,000

1987 Budget	:	Sw F 425,000
1987 Expected expenditure	:	Sw F 424,845
1986 Expenditure	:	Sw F 423,294
1985 Expenditure	:	Sw F 451,552

The estimate provides for the payment of travel expenses, subsistence allowances and other incidental expenses relating to missions of staff members travelling on official business, including representation of GATT at meetings and conferences of other organizations outside Geneva, consultations with Government officials, lectures given by GATT staff members, etc. Missions, in connection with Pension Fund affairs, of the representative or alternate representative of the CONTRACTING PARTIES on the ICITO/GATT Pension Committee are also covered by this provision. An anticipated increase in air fares and subsistence allowances accounts for the increase of Sw F 12,000 over the 1987 appropriation. In 1986, 196 official missions took place; a comparable number is anticipated in 1987 and in 1988.

(ii) Technical co-operation missions - Sw F 323,000

1987 Budget	:	Sw F 285,000
1987 Expected expenditure	:	Sw F 284,950
1986 Expenditure	:	Sw F 282,830
1985 Expenditure	:	Sw F 247,134

The estimate provides for the payment of travel expenses, subsistence allowances and other incidental expenses relating to missions of GATT staff members and experts travelling on technical co-operation missions. These missions are undertaken in response to requests from developing countries for trade policy seminars organized in capitals or for assisting their officials in examining particular GATT issues of concern to the countries in question. An additional total amount of Sw F 38,000 has been requested to cover the anticipated increase in air fares and subsistence allowances (Sw F 8,000), and an increase in the number of technical co-operation missions (Sw F 30,000). In 1986, fifty technical cooperation missions took place; the same number is anticipated in 1987 and fifty-six are foreseen in 1988.

Section 6 - Common Staff Costs ..... Sw F 8,203,000

(i) Installation grants - Sw F 100,000

1987 Budget	:	Sw F 100,000
1987 Expected expenditure	:	Sw F 82,640
1986 Expenditure	:	Sw F 62,100
1985 Expenditure	:	Sw F 92,880

The estimate provides for the payment of installation grants to newly recruited non-local staff members and their dependants at statutory rates laid down in the Staff Rules.

(ii) Travel and removal expenses of staff and their dependants - Sw F 200,000

1987 Budget	:	Sw F 300,000
1987 Expected expenditure	:	Sw F 136,878
1986 Expenditure	:	Sw F 152,277
1985 Expenditure	:	Sw F 184,023

The estimate provides for travel expenses and subsistence allowances payable in accordance with the Staff Rules in respect of staff members and their families on appointment and separation and of candidates brought to Geneva for interviews in connection with vacant posts. In addition, it provides for the cost of removal of furniture and household effects for eligible staff. The decrease of Sw F 100,000 from the 1987 credit of Sw F 300,000 is explained by fewer entitlements anticipated in 1988.

(iii) Separation payments - Sw F 160,000

1987 Budget	:	Sw F 210,000
1987 Expected expenditure	:	Sw F 192,439
1986 Expenditure	:	Sw F 215,629
1985 Expenditure	:	Sw F 129,233

The estimate provides for the payment of accrued annual leave on separation; it includes a token amount for the statutory indemnity due when an appointment is terminated by the organization. The provision, which has been decreased by Sw F 50,000, is based upon expected entitlements in 1988 which will be lower than in 1987. It also covers payment of the statutory grant in case of death of a staff member.



(iv) Contribution to the United Nations Joint Staff Pension Fund  
- Sw F 4,926,000

1987 Budget	: Sw F 5,112,000
1987 Expected expenditure	: Sw F 4,395,058
1986 Expenditure	: Sw F 4,610,911
1985 Expenditure	: Sw F 5,376,859

The estimate is based on payment of 15 per cent, instead of the present 14.5 per cent of pensionable remuneration for all participants of the United Nations Joint Staff Pension Fund (UNJSPF) in accordance with a recommendation of the Pension Board. The participants contribution will raise from 7.25 to 7.5 per cent.

The scale of pensionable remuneration for the Professional category and above are as shown in Appendix XI, page 59, and for the General Service category staff (whose pensionable remuneration is based on gross salary) in Appendix X, page 58. In the case of staff in the General Service category, any non-resident's allowance and language allowance which may be payable to the staff member are added to pensionable remuneration.

The United Nations General Assembly at its Forty-first session, introduced with effect from 1 April 1987 a new lower scale of pensionable remuneration for Professional and higher graded staff.

The proposed provision for the contribution to the UNJSPF for 1988, which amounts to Sw F 4,926,000, shows a decrease of Sw F 186,000 as compared with the 1987 credit. The decrease can be explained as follows:

	<u>Sw F</u>
- the effect in 1988 of the change in the US\$ rate from US\$1/Sw F 2.00 in the 1987 Budget to the rate of US\$1/Sw F 1.55	(390,000)
- the effect of the proposed increase in the organization's contribution to the UNJSPF from 14.5 per cent to 15 per cent	165,000
- the effect of a projected 1 per cent increase in General Service salaries in 1988	35,000
- deduction for difference between the 3 per cent General Service salary increase foreseen in the 1987 Budget and the 2 per cent actually awarded	(15,000)
- regular salary increments	29,000
- provision for two additional seniority steps as recommended by the Informal Advisory Group	30,000

	<u>Sw F</u>
- the effect in the decrease in the level of pensionable remuneration for the Professional category and above as from 1 April 1987	(120,000)
- new participants in pension scheme	50,000
- the effect of the proposed one additional Professional and one additional General Service category posts	22,000
- the regrading of six Professional and eight General Service category posts	18,000
- posts filled at a lower level and turnover factor, including vacant posts:	
- reinstatement of 1987 reduction	60,000
- reduction for 1988	(70,000)
	(186,000)
	=====

(v) Repatriation grants - Sw F 220,000

1987 Budget	:	Sw F 360,000
1987 Expected expenditure	:	Sw F 219,732
1986 Expenditure	:	Sw F 272,677
1985 Expenditure	:	Sw F 298,613

The estimate provides for the payment of repatriation grants on separation to non-locally recruited staff in accordance with the Staff Rules.

(vi) Travel on home leave - Sw F 360,000

1987 Budget	:	Sw F 390,000
1987 Expected expenditure	:	Sw F 314,164
1986 Expenditure	:	Sw F 233,972
1985 Expenditure	:	Sw F 354,139

The estimate covers anticipated travel expenses and subsistence allowances for non-locally recruited staff members and their families eligible for home leave in 1988. Staff members are entitled to home leave every two years.

(vii) Family allowances, education grants and related travel  
- Sw F 1,270,000

(a) Family allowances - Sw F 680,000

1987 Budget	:	Sw F 734,000
1987 Expected expenditure	:	Sw F 667,522
1986 Expenditure	:	Sw F 667,318
1985 Expenditure	:	Sw F 716,201

The expenditure for this sub-item provides for family allowances payable to both Professional and General Service category staff in accordance with the Staff Rules. The provision is based on current rates applicable to eligible staff and, in the case of staff in the Professional category and above, the dollar-based allowances are paid at current US dollar/Swiss franc exchange rates. They are subject to an exchange-rate floor of US\$1/Sw F 1.94 which was approved by the United Nations General Assembly in 1982. The decrease of Sw F 54,000 results from fewer expected entitlements of GATT staff members for 1988.

(b) Education grants and related travel - Sw F 590,000

1987 Budget	:	Sw F 600,000
1987 Expected expenditure	:	Sw F 562,398
1986 Expenditure	:	Sw F 563,742
1985 Expenditure	:	Sw F 634,837

The estimate provides for the education grants and related travel costs payable to non-locally recruited staff members under the Staff Rules. The dollar-based allowances are paid at current US dollar/Swiss franc exchange rates. They are subject to an exchange-rate floor of US\$1/Sw F 2.03 which, with the currently applicable rates of reimbursement, was approved by the United Nations General Assembly with effect from the 1983-1984 school year. On the basis of expected entitlements in 1988, it is proposed that the credit be reduced by Sw F 10,000.

(viii) Joint Services - Sw F 265,000

1987 Budget	:	Sw F 265,000
1987 Expected expenditure	:	Sw F 245,719
1986 Expenditure	:	Sw F 251,457
1985 Expenditure	:	Sw F 235,996

The estimate provides for GATT's share in the cost of the Secretariat of the United Nations Sickness Insurance Society, the Joint Medical Service, the Joint Housing Service, Administrative Tribunal of the International Labour Organization, the budget of the Consultative Committee

on Administrative Questions Staff Office and of the International Civil Service Commission. It also covers GATT's share in the cost of language courses organized by the United Nations.

(ix) Other Common Staff Costs - Sw F 702,000

1987 Budget	:	Sw F 650,000
1987 Expected expenditure	:	Sw F 696,586
1986 Expenditure	:	Sw F 625,566
1985 Expenditure	:	Sw F 613,478

The estimate for this item provides for the organization's contribution to the United Nations Sickness Insurance Society. The organization's share of the total contribution due is set at the same level as the share paid by the staff members. The provision takes account of the higher number of eligible staff participating in the scheme, an increase in the rate of contribution as well as additional costs for retired staff. Provision is also made under this heading to cover the cost of the participation of GATT staff members in specialized training courses.

Section 7 - Common Services ..... Sw F 6,331,000

(i) Cables, telex, telefax and telephone communications  
- Sw F 130,000

1987 Budget	:	Sw F 135,000
1987 Expected expenditure	:	Sw F 134,742
1986 Expenditure	:	Sw F 123,964
1985 Expenditure	:	Sw F 130,642

The estimate provides for the cost of official cables, telefax, local and international telex and telephone communications, and has been based on current rates payable and trends of expenditure. The proposal for 1988 has been reduced by Sw F 5,000 from the amount approved in the 1987 Budget as a result of a decrease with effect from 1 August 1987 in the cost of long distance telephone calls decided by the Swiss PTT.

(ii) Freight and cartage - Sw F 14,000

1987 Budget	:	Sw F 14,000
1987 Expected expenditure	:	Sw F 13,080
1986 Expenditure	:	Sw F 15,891
1985 Expenditure	:	Sw F 13,322

The estimate for 1988, unchanged from the current year's level, provides for charges payable to transport agencies on delivery of material ordered by the secretariat and for freight charges in respect of consignments of GATT publications.

(iii) Books and information material - Sw F 215,000

1987 Budget	:	Sw F 120,000
1987 Expected expenditure	:	Sw F 118,245
1986 Expenditure	:	Sw F 109,621
1985 Expenditure	:	Sw F 104,054

The estimate provides for the purchase of books, periodicals and newspapers which are considered necessary for their value as sources of information and reference material and for the purchase of dictionaries and of documentation on microfiche from other organizations. The higher estimate for 1988 is mainly attributable to the proposal to produce a fifteen to twenty minute audio-visual presentation on the GATT in the three official languages of the secretariat (Sw F 75,000). This would be aimed at business audiences primarily, but it may have wider implications. It also takes account of increased costs for publications (Sw F 13,000) and visual aids (Sw F 7,000).

(iv) Rental and maintenance of premises and equipment - Sw F 3,475,000(a) Rental of Centre William Rappard - Sw F 1,640,000

1987 Budget	:	Sw F 1,620,000
1987 Expected expenditure	:	Sw F 1,488,050
1986 Expenditure	:	Sw F 1,488,050
1985 Expenditure	:	Sw F 1,487,978

The estimates provide for the rent of GATT headquarters at Centre William Rappard (CWR) as well as a contribution towards the maintenance costs of the surrounding gardens. The rent is determined by FIPOI, in consultation with the tenants of the building and is based upon running costs of the premises and takes into account necessary basic repairs and improvements. According to the rental contract, an increase in the rental of CWR was anticipated for 1987. GATT has now been informed that increases as from 1 January 1988, 1989 and 1990 will be made. The total rental costs will thus be Sw F 1,578,000 for 1988, Sw F 1,722,000 for 1989 and Sw F 1,865,000 for 1990. In addition, an increase of Sw F 10,000 is also scheduled for the maintenance of the garden in 1988.

(b) Rental of offices outside the CWR - Sw F 395,000

1987 Budget	:	Sw F 230,000
1987 Expected expenditure	:	Sw F 220,980
1986 Expenditure	:	Sw F 97,888
1985 Expenditure	:	Sw F -

The estimates provide for the rental of offices outside the CWR. In addition to the twenty-one offices presently rented at the Chemin

des Mines, it will be necessary to rent fifteen offices needed to alleviate crowded working conditions and to provide offices for new staff to be employed for the Uruguay Round. Therefore a provision of Sw F 165,000 has been included in the 1988 Budget. It is based on the cost of the office space currently rented at the Chemin des Mines, although no office space is available there at present. Any further growth in staff will necessitate an increase in office space.

(c) Rental of car parks - Sw F 53,000

1987 Budget	:	Sw F 63,000
1987 Expected expenditure	:	Sw F 52,325
1986 Expenditure	:	Sw F 52,295
1985 Expenditure	:	Sw F 51,935

The provision covers the rental of Les Fougères and Chemin des Mines parking areas, the cost of which is shared between GATT and UNHCR. GATT is responsible for 60 per cent of the rental cost of Les Fougères and 30 per cent of Chemin des Mines parking areas. The provision also covers parking facilities adjacent to the additional offices at the Chemin des Mines. It will be noted that the estimate is based on the current availability of car parks. The rental contracts for the parking areas at the Chemin des Mines have been extended to the end of 1987 and are thereafter renewable on a six-month basis. These areas are due to be used for the construction of a commercial office building and an underground car park, the latter by the Geneva authorities. On the basis of the anticipated expenditure for 1987 the 1988 provision has been set at Sw F 53,000.

(d) Electricity - Sw F 139,000

1987 Budget	:	Sw F 139,000
1987 Expected expenditure	:	Sw F 131,796
1986 Expenditure	:	Sw F 111,038
1985 Expenditure	:	Sw F 101,658

The estimate provides for the cost of electricity for the GATT offices. It takes account of present levels of consumption and rates payable. While including a provision of Sw F 5,000 for the additional offices to be rented, the proposed credit remains unchanged from the level approved for 1987.

(e) Water supply - Sw F 19,000

1987 Budget	:	Sw F 19,000
1987 Expected expenditure	:	Sw F 17,719
1986 Expenditure	:	Sw F 17,943
1985 Expenditure	:	Sw F 18,428

The estimate provides for the cost of the water supply for the GATT offices. The provision takes account of present consumption on the basis of current rates payable and includes a token amount for the additional offices requested. No increase is foreseen for 1988.

(f) Heating - Sw F 80,000

1987 Budget	:	Sw F 80,000
1987 Expected expenditure	:	Sw F 70,509
1986 Expenditure	:	Sw F 35,575
1985 Expenditure	:	Sw F 90,956

Fuel is purchased on a joint basis with the United Nations and other international organizations established in Geneva in order to obtain the most favourable price conditions. The provision is based on expected consumption at the GATT headquarters building and estimated heating charges for the offices at the Chemin des Mines as well as the additional offices requested. The lower figure for expenditure in 1986 was primarily due to a decrease in the cost of heating fuel, the time at which the tanks were refilled and the fact that the provision covered only the heating of the CWR.

(g) Telephone, telefax and telex (rental) - Sw F 160,000

1987 Budget	:	Sw F 160,000
1987 Expected expenditure	:	Sw F 139,591
1986 Expenditure	:	Sw F 134,020
1985 Expenditure	:	Sw F 129,982

The estimate provides for the rental of telephone installations in CWR and outside offices, including a switchboard, telefax and telex installation. The estimate which represents an increase of Sw F 20,000 over the 1987 expected expenditure takes into account the higher rent for the new telephone switchboard installed by FIPOI in the CWR as from September 1987 and the related costs.

(h) Insurance premiums - Sw F 134,000

1987 Budget	:	Sw F 142,000
1987 Expected expenditure	:	Sw F 110,766
1986 Expenditure	:	Sw F 111,746
1985 Expenditure	:	Sw F 118,696

The estimate provides for insurance premiums covering the GATT premises (Centre William Rappard and Chemin des Mines) and all furniture and equipment against fire and water damage, third party insurance, insurance of service cars and insurance against the Organization's liabilities under Appendix D of the Staff Rules in respect of both GATT and ITC staff. Since the ITC budget does not provide for such staff insurance, this estimate includes GATT's 50 per cent share in respect of the ITC staff. The decrease of Sw F 8,000 from last year's figure is accounted for by the effect of the reduction in the amount of pensionable remuneration of staff and the downward movement of the US dollar to the Swiss franc.

(i) Maintenance expenditure - Sw F 365,000

1987 Budget	:	Sw F 343,000
1987 Expected expenditure	:	Sw F 342,970
1986 Expenditure	:	Sw F 369,308
1985 Expenditure	:	Sw F 272,083

The estimate covers continuing charges for the maintenance of office equipment, including text-processing machines. It also includes the upkeep and refurbishing, where required, of offices, corridors and meeting rooms (carpeting, electrical appliances, interpretation equipment, etc.) and any necessary repairs. The increase of Sw F 22,000 over the 1987 credit is due primarily to costs related to the maintenance of office automation equipment.

(j) Contractual cleaning - Sw F 474,000

1987 Budget	:	Sw F 435,000
1987 Expected expenditure	:	Sw F 446,749
1986 Expenditure	:	Sw F 422,325
1985 Expenditure	:	Sw F 397,567

The estimate provides for the contractual cleaning of the GATT premises. Since the contract in force was due to expire on 31 August 1987, a call for tender was made at the end of March 1987. As a result, a new contract has been concluded as from 1 September 1987. The cost for the cleaning of the GATT portion of the Centre William Rappard as well as the



offices at the Chemin des Mines will represent an increase of Sw F 29,000 in 1988 over the 1987 appropriation. Provision has also been made for an additional amount of Sw F 10,000 in order to extend cleaning services for the additional offices being requested in the present proposals.

(k) Maintenance of service cars - Sw F 16,000

1987 Budget	:	Sw F 17,000
1987 Expected expenditure	:	Sw F 16,855
1986 Expenditure	:	Sw F 13,187
1985 Expenditure	:	Sw F 21,507

The estimate provides for the maintenance and repairs, including petrol and oil, of service cars. A decrease is foreseen as a result of the replacement of cars which will not require as much maintenance expenditure as the older models (see section 10).

(v) Postal services - Sw F 440,000

1987 Budget	:	Sw F 420,000
1987 Expected expenditure	:	Sw F 419,645
1986 Expenditure	:	Sw F 428,726
1985 Expenditure	:	Sw F 322,286

The estimate provides for the cost of postage on correspondence, documents and GATT publications, through the secretariat's own mailing service. The increment of Sw F 20,000 over the 1987 provision of Sw F 420,000 is due to an anticipated increase in the volume of documentation to be mailed.

(vi) Stationery and office supplies - Sw F 130,000

1987 Budget	:	Sw F 130,000
1987 Expected expenditure	:	Sw F 129,481
1986 Expenditure	:	Sw F 108,316
1985 Expenditure	:	Sw F 105,394

The estimate provides for the purchase of stationery and other general office supplies.

(vii) Reproduction of documents - Sw F 740,000

1987 Budget	:	Sw F 645,000
1987 Expected expenditure	:	Sw F 645,000
1986 Expenditure	:	Sw F 634,144
1985 Expenditure	:	Sw F 728,286

The estimate provides for the cost of reproduction (inclusive of paper) of GATT documents as well as material for reproduction and photocopying. This covers both the work of the Documents Reproduction and Distribution Section and the photocopying facilities directly available for general use. The increase (Sw F 95,000) in the proposal for 1988 is due to the continuation in 1988 of lease/purchase arrangements for equipment needed to process documents (Sw F 55,000) as well as to take account of increased costs and volume of paper (Sw F 40,000). At the present stage, needs for 1989 are estimated at some Sw F 50,000 for the replacement of a printing machine and related equipment, also on the basis of a lease/purchase arrangement.

(viii) External Audit - Sw F 12,000

1987 Budget	:	Sw F 12,000
1987 Expected expenditure	:	Sw F 12,000
1986 Expenditure	:	Sw F 12,000
1985 Expenditure	:	Sw F 67,000

The estimate provides for the fees payable to the external auditor in respect of the audit of the 1987 accounts.

(ix) Electronic Data Processing - Sw F 1,135,000

1987 Budget	:	Sw F 1,020,000
1987 Expected expenditure	:	Sw F 1,019,629
1986 Expenditure	:	Sw F 851,638
1985 Expenditure	:	Sw F 641,326

The estimate provides for the following:

- Electronic Data Processing: computer use, rental of terminals, cost of magnetic tapes, discs, paper, software packages, etc. The increase of Sw F 20,000 in the estimate as compared with the 1987 credit of Sw F 650,000 is due to an increase of the computer time needed in connection with the Harmonized System.

Sw F

670,000

Sw F

- Other electronic data processing equipment including training. The increase of Sw F 95,000 over the 1987 credit of Sw F 370,000 is due to the expanded use of personal computers (PCs) both for word processing and data management purposes and to the purchase of a new computer in the Finance and Accounts Section. 465,000

1,135,000  
=====

(x) Other services and miscellaneous expenditure - Sw F 40,000

1987 Budget	:	Sw F 30,000
1987 Expected expenditure	:	Sw F 53,501
1986 Expenditure	:	Sw F 24,886
1985 Expenditure	:	Sw F 36,150

The estimate covers miscellaneous expenditure such as the contribution to the United Nations Joint Purchase Service, rental of a stamp distributor, bank charges, fees for issuance of visas, laissez-passers, passports and electronic data processing, etc. The 1987 anticipated expenditure amounts to some Sw F 53,500 which includes the last outside training courses in office automation; the lower estimate for 1988 is due to the proposed creation of a post of Trainer in office automation.

Section 8 - Printing ..... Sw F 389,000

1987 Budget	:	Sw F 389,000
1987 Expected expenditure	:	Sw F 388,325
1986 Expenditure	:	Sw F 349,197
1985 Expenditure	:	Sw F 339,561

The estimate, which takes into account the lowest quotations presently offered by printing firms, provides for the printing costs (inclusive of paper) of the publications listed below, based on the expected number of pages to be reproduced. The use of text-processing machines for the preparation of texts for printing whenever possible maintains publishing costs at a minimum. The proposed credit for 1988 remains at the level approved in the 1987 Budget.

	<u>Sw F</u>
BISD - Thirty-fourth Supplement (EFS) <sup>1/</sup>	60,000
International Trade 1987/88 (EFS)	80,000

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<sup>1/</sup> E = English version    F = French version    S = Spanish version

	<u>Sw F</u>
Status of Legal Instruments of GATT (EF)	20,000
GATT Activities in 1987 (EFS)	20,000
Two studies in International Trade (EFS)	30,000
GATT Bulletin - FOCUS (EFS)	55,000
Up-dating of Tariff Study statistics	10,000
Printing paper, reprints, information papers, protocols of accession, miscellaneous legal instruments, binding of documents, various bulletins (GATT What it is; List of Publications, etc.)	<u>114,000</u>
	389,000
	=====

Section 9 - Representation and Hospitality ..... Sw F 145,000

1987 Budget	: Sw F 145,000
1987 Expected expenditure	: Sw F 145,000
1986 Expenditure	: Sw F 117,058
1985 Expenditure	: Sw F 109,122

The estimate under this section provides for the following:

- (a) Sw F 60,000 payable to the Director-General in respect of representation allowance fixed by the CONTRACTING PARTIES in 1986;
- (b) Sw F 30,000 payable to the two Deputy Directors-General (Sw F 15,000 each) in respect of the representation allowance fixed by the CONTRACTING PARTIES in 1986;
- (c) Sw F 55,000 for all official hospitality rendered in the course of their functions by staff members of the secretariat not entitled to the personal representation allowance, and also working lunches and dinners, such as those during the meetings of the Consultative Group of Eighteen, etc. Hospitality expenditure is authorized in advance in each case by, or on behalf of, the Director-General and reimbursement is made in accordance with United Nations rates, rules and procedure.

Section 10 - Permanent Equipment ..... Sw F 240,000

1987 Budget	:	Sw F 185,000
1987 Expected expenditure	:	Sw F 184,585
1986 Expenditure	:	Sw F 252,877
1985 Expenditure	:	Sw F 160,279

The estimate provides for additions to and replacements of equipment such as office furniture (Sw F 103,500), electric typewriters (Sw F 22,500), recording and miscellaneous equipment (Sw F 34,000), etc. It also foresees the replacement of official service cars (Sw F 65,000). Currently, two of the GATT automobiles have about 100,000 kilometres each and the minibus (mainly used to transport the trainees) is over fifteen years old (see Appendix XIII, page 61). Selection of the vehicles to be replaced will depend on trade-in values and the cost of replacements.<sup>1/</sup>

Section 11 - Contribution to the Staff Assistance Fund ..... Sw F 20,000

1987 Budget	:	Sw F 20,000
1987 Expected expenditure	:	Sw F 20,000
1986 Expenditure	:	Sw F 20,000
1985 Expenditure	:	Sw F 20,000

The provision under this section is to enable the Director-General to pay an amount of Sw F 20,000 into the Staff Assistance Fund.

The purpose of the Fund is to make payments on an ex gratia basis, implying no legal entitlement, to present and former GATT officials, or the survivors of former GATT officials whose present financial situation is causing hardship.

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<sup>1/</sup> Appendix XIII summarizes 1987 expenditure and proposed capital expenditure for 1988.

PART III: UNFORESEEN EXPENDITURE

Section 12 - Unforeseen Expenditure ..... Sw F 100,000

1987 Budget	:	Sw F 100,000
1987 Expected expenditure	:	Sw F -
1986 Expenditure	:	Sw F -
1985 Expenditure	:	Sw F -

In accordance with the recommendation made by the Committee on Budget, Finance and Administration at its meeting on 10 May 1967 (document L/2799, paragraph 4) approved by the CONTRACTING PARTIES at their Twenty-fourth Session credits have been included under this heading since 1968 to cover expenditure unforeseen at the time when the budget is prepared and which by its very nature could vary widely from year to year. The credit is not available for extraordinary expenditure, such as new activities, except in rare cases where the amounts are small.

The provision for unforeseen expenditure is included in a separate part of the budget and the utilization of the funds is subject to approval by the CONTRACTING PARTIES or the Council. It should also be noted that such savings as may arise under this item cannot be transferred to cover expenditures on other parts of the budget without the authorization of the CONTRACTING PARTIES or the Council.

PART IV: TRADE POLICY TRAINING COURSES

Section 13 - Trade Policy Training Courses ..... Sw F 1,060,000

1987 Budget	:	Sw F 1,004,000
1987 Expected expenditure	:	Sw F 935,221
1986 Expenditure	:	Sw F 981,874
1985 Expenditure	:	Sw F 852,765

Since 1955, GATT has organized courses in trade policy twice a year at Geneva for English-speaking and French-speaking participants respectively. The courses are open to officials from all developing countries who have, or may have in the future, responsibilities in the formulation and conduct of foreign trade policy in their countries.

In 1982, following Ministerial Decisions, the CONTRACTING PARTIES approved an increased participation in the GATT Trade Policy Training Courses. The number of participants in the courses was thus increased from twenty to twenty-four, as of the second course in 1983. The CONTRACTING PARTIES further decided on the inclusion in the training programme of a course in the Spanish language, and the first of such courses took place in February-June 1984. Courses in French and English are being held in 1987 and provision for courses in Spanish and English has been made for 1988.

Total cost of the courses for 1988 is estimated as follows:

	<u>65th course</u> (Spanish) <u>Sw F</u>	<u>66th course</u> (English) <u>Sw F</u>	<u>Total</u> <u>Sw F</u>
Subsistence allowance	380,000	380,000	760,000
Travel	135,000	125,000	260,000
Interpretation	30,000	-	30,000
Miscellaneous	<u>5,000</u>	<u>5,000</u>	<u>10,000</u>
	550,000	510,000	1,060,000
	=====	=====	=====

An increase of Sw F 56,000 has been included to provide for interpretation for the Spanish course as well as for increased stipends for participants. Stipends given to trainees are related to the UN daily subsistence allowance in Geneva for which an increase is anticipated in 1988. Consequently, they have been increased from Sw F 65 to Sw F 70 per day.

PART V: URUGUAY ROUND

Section 14 - Uruguay Round..... Sw F 2,855,000

(i) Temporary Assistance - Sw F 2,012,000

1987 Budget	:	Sw F 935,000
1987 Expected expenditure	:	Sw F 531,448
1986 Expenditure	:	Sw F -
1985 Expenditure	:	Sw F -

The 1987 allocation for temporary assistance under the Uruguay Round, totalling 5,250 work/days, comprised nine Professional (including thirteen work months of translators) and fourteen General Service category posts. The details with regard to the Uruguay Round staffing are set out

in the Schedule of Temporary Assistance (Appendix VII, page 55). These posts were approved by the Council in May 1987 (document L/6151). Whereas most of the General Service posts have already been filled the secretariat is in the process of recruiting the additional Professional temporary staff. Since budgetary provisions have been made for part of 1987 only, Sw F 613,000 for salaries and Sw F 125,000 for common staff costs are provided to cover full year expenditure in 1988 for these new positions. Furthermore, in order to meet the additional work demands under the Uruguay Round, nine temporary assistance posts have been included for 1988 (five Professional and four General Service category posts). Details are provided below:

- One post of Information Clerk (G4) and one post of Library Clerk (G3) in the Information Service. With the start of the Uruguay Round, inquiries from the public have expanded substantially. The duties of the Information Clerk would be to respond to letters requesting information, to develop mailing and press lists, to develop visual material on GATT and to assist in the mechanical aspects of the Service's publications production. The tasks of the Library Clerk would be to sort, distribute and file documentation received from international organizations, reproduce and file records in the Library catalogues, and assist users in locating documents.
- One Economic Affairs Officer (P2/P3) and one Statistical Assistant (G5) in the Non-Tariff Measures and Surveillance Division. The Economic Affairs Officer is required in order to provide back-up for secretaries of meetings of the Trade Negotiations Committee, Surveillance Body and Negotiating Groups on MTN and Safeguards, and to assist in the preparation of records of meetings. The main tasks of the Statistical Assistant would be to process notifications received from contracting parties and also to assist with the surveillance activities of the Division.
- One Economic Affairs Officer (P3) in the Group of Negotiations on Services Division, to provide support for the negotiations on services and related technical assistance. Additional tasks would include background analytical work, establishment and monitoring of data bases and development of technical expertise in specific fields.
- One Economic Affairs Officer (P3) in the Economic Research and Analysis Unit, to assist with additional work and to maintain and update on a regular basis statistical series and indicators necessary to follow closely both general economic developments and the detailed evolution of world trade.



- One Economic Affairs Officer (P3) in the Technical Barriers to Trade Division to assist in the Division's additional workload and to take over responsibilities in order to allow more experienced staff members of the Division to participate in technical assistance missions, both in connection with the Uruguay Round.
- One Translator (P4) - 330 work/days - in the Translation and Documentation Division in order to assist a Division whose peak work-loads are becoming heavier and heavier and still more irregular and whose deadlines increasingly shorter under the pressure of the Uruguay Round.
- One Secretary/Clerk (G4) - in the Personnel Office. The increased staffing requirements of the Uruguay Round have had a concomitant effect on the work-load of the Personnel Office. A secretary/clerk is required to enable the Office to maintain its level of service to the organization in general terms, and in particular, to deal with the processing of the Uruguay Round recruitments. The duties of the post would be typical, namely typing, filing, record-keeping, preparation of routine correspondence, and other administrative duties.

The proposal for 1988 totalling Sw F 2,012,000 (10,920 work/days) shows an increase of Sw F 1,077,000 (5,670 work/days) over the 1987 allocation, explained as follows:

	<u>Sw F</u>
- the continuation for a full year in 1988 of the nine Professional and fourteen General Service category posts approved for periods of less than one year in the revision to the 1987 Budget (3,060 work/days)	613,000
- the provision of additional staff: five Professional (including 330 work/days of translators/revisers) and four General Service category posts (2,610 work/days)	<u>464,000</u>
	1,077,000 =====

(ii) Common Staff Costs - Sw F 408,000

1987 Budget	:	Sw F 151,000
1987 Expected expenditure	:	Sw F 63,970
1986 Expenditure	:	Sw F -
1985 Expenditure	:	Sw F -

An amount of Sw F 151,000 was provided under the revision to the 1987 Budget (Uruguay Round) to cover the common staff costs relative to the temporary assistance posts approved.

The elements of the provision are the same as provided to other staff members under temporary assistance and detailed in Section 6 of the present 1988 Budget proposals. It is foreseen that an additional amount of Sw F 257,000 will be required, based on the statutory entitlement under the Staff Regulations for the continuation for a full year of staff recruited in 1987 as well as for the additional nine positions proposed.

(iii) Trade Policy Data Base - Sw F 435,000

1987 Budget	:	Sw F 100,000
1987 Expected expenditure	:	Sw F -
1986 Expenditure	:	Sw F -
1985 Expenditure	:	Sw F -

The 1987 credit for the Trade Policy Data Base was included in the revision to the 1987 Budget, subject to the approval of the establishment of the Data Base by the Council. The credit comprised six work/months (three posts) of Professional and eight work/months (1.5 posts) of General Service category posts (all under temporary assistance), amounting to a total of 420 work/days. The estimate for 1988 provides for the continuation of the above-mentioned posts throughout 1988 and shows an increase of Sw F 335,000 (1,200 work/days), assuming that the Council will approve the Data Base.

PART VI: INTERNATIONAL TRADE CENTRE UNCTAD/GATT

Section 15 - International Trade Centre UNCTAD/GATT ..... Sw F 10,200,000

1987 Budget	:	Sw F 9,664,300
1987 Expected expenditure	:	Sw F 8,664,300
1986 Expenditure	:	Sw F 9,144,914
1985 Expenditure	:	Sw F 9,235,800

The provision made under this Section covers the GATT cash contribution to the operation of the International Trade Centre (ITC) which was established in accordance with the Decision taken by the CONTRACTING PARTIES on 22 November 1967 (document SR.24/14) and the Resolution 2297 (XXII) adopted by the General Assembly of the United Nations on 12 December 1967, effective 1 January 1968, to be operated jointly by UNCTAD and the GATT on a continuing basis and in equal partnership.

The ITC budget for the biennium 1988-1989 is based on the assumption that the rate of inflation will be in the region of 1.7 per cent for each year of the biennium and that the average exchange rate will be US\$1/Sw F 1.68. As in the past, the United Nations, New York, will review later the inflation and exchange rates applicable to the ITC budget. The total estimated expenditure amounts to US\$25,058,600 (1988: US\$12,527,700;

1989: US\$12,530,900). Miscellaneous income is estimated at US\$509,000 (1988: US\$254,500; 1989: US\$254,500). The net amount to be provided for equally in the budgets of the GATT and the United Nations for 1988 is US\$6,136,600. Taking into account the proportion of expenditure to be made by the Centre in Swiss francs which is calculated at the rate of US\$1/Sw F 1.55, a provision of Sw F 10,200,000 has been made in the 1988 GATT budget estimates.

PART VII: WORKING CAPITAL FUND

Section 16 - Contribution to the Working Capital Fund - Sw F 1,000,000

The Working Capital Fund was established *inter alia* in order to lessen cash problems resulting from arrearages in contributions and late payments without recourse to bank overdrafts.

The Fund was set up by a resolution of the CONTRACTING PARTIES of 17 November 1956 at the level of US\$190,000 (approximately Sw F 722,000 at the exchange rate in force when GATT converted its dollar accounts into Swiss francs). At 1 January 1987, the Fund stood at Sw F 3,224,561 as a result of:

- (i) transfer from a Repatriation Fund of the equivalent of Sw F 95,000 in 1960;
- (ii) additional advances requested from member governments in 1965, totalling Sw F 328,000;
- (iii) sums requested from new contracting parties: Sw F 377,450;
- (iv) transfer of Sw F 1,061,721 from the surplus account;
- (v) interest credited since 1982: Sw F 593,971.

In 1956, Sw F 722,000 corresponded to 42 per cent of the GATT budget, i.e. equivalent to five months' current secretariat expenditure. At present the amount of Sw F 3,224,561 represents 5 per cent of the budget, i.e. only eighteen days of GATT operations.

In order to allow the Fund to fulfill its role of guaranteeing the organization's financial stability, the Director-General proposes that it be increased to Sw F 6,000,000 over a period of three years. The amount of Sw F 1,000,000 provided in the 1988 estimate is thus an initial measure to bring the Working Capital Fund closer to the real requirements.

ANNEX D

INCOME BUDGET ESTIMATES FOR 1988

Summary

1. It is proposed that the 1988 budget be financed as follows:

	<u>Sw F</u>
(a) Contributions assessed on contracting parties (excluding advances to the Working Capital Fund)	61,400,000
(b) Advances from contracting parties to the Working Capital Fund	1,000,000
(c) Miscellaneous income	<u>1,065,000</u>
	63,465,000 =====

Contributions assessed on contracting parties

2. On the basis of the proposed expenditure budget for 1988 an amount of Sw F 61,400,000 is to be assessed on the contracting parties in the form of contributions. The draft scale of contributions for 1988, which is reproduced in Appendix XVI, page 68, is based on the foreign trade figures of the last three available years (1984-1986). In accordance with the Decision of the CONTRACTING PARTIES in 1966 and 1967, the scale contains a minimum contribution of 0.12 per cent for contracting parties and associated governments whose share in the total trade of the contracting parties and associated governments is 0.12 per cent or less.

3. Should the minimum contribution be lowered to 0.03 per cent, as mentioned in paragraph 25 of the Introduction, Appendix XVII, page 72 sets out what would be the scale of contributions in that case.

4. On the basis of the proposal to increase the Working Capital Fund, an amount of Sw F 1,000,000 is to be assessed on the contracting parties in the form of advances. The draft scale of advances to increase the Working Capital Fund, which is reproduced in Appendix XV, page 65, is based on the foreign trade figures of the last three available years (1984 - 1986).

Miscellaneous income

5. Miscellaneous income is estimated at Sw F 1,065,000 for 1988 compared with an amount of Sw F 1,022,300 for 1987. The details are as follows:

	<u>1988</u> <u>Estimates</u> <u>Sw F</u>	<u>1987</u> <u>Budget</u> <u>Sw F</u>	<u>1987</u> <u>Expected</u> <u>Sw F</u>	<u>1986</u> <u>Actual</u> <u>Sw F</u>
(a) Interest on investments	-	250,000	226,450	251,771
(b) Sale of publications	130,000	100,000	127,189	118,256
(c) Profit or (loss) on exchange	50,000	(100,000)	38,560	116,151
(d) Savings on previous year's outstanding obligations	110,000	60,000	110,000	124,315
(e) Refund of staff costs for staff employed at Centre William Rappard on behalf of UNHCR	670,000	610,000	659,943	623,790
(f) Overhead contribution in respect of trust funds	-	-	21,000	1,568
(g) Rental of meeting rooms and office space at Centre William Rappard to others	20,000	20,000	23,900	16,980
(h) Miscellaneous	<u>85,000</u>	<u>82,300</u>	<u>66,394</u>	<u>114,787</u>
	<u>1,065,000</u> =====	<u>1,022,300</u> =====	<u>1,273,436</u> =====	<u>1,367,618</u> =====

6. In view of the proposal to institute a system to encourage payment of contributions whereby interest earned on current year's contributions would be refunded to contracting parties on the basis of calculations which take account of the date of payment, no provision has been included for income on investments.

7. The provision of Sw F 670,000 under item (e) - Refund of staff costs - represents the refund by the Office of the United Nations High Commissioner for Refugees, the other occupant of the Centre William Rappard, in respect of its share of the cost of security staff and telephonists payrolled by GATT. The total 1988 establishment for these services are eight guards and eight telephonists, of which the cost of three guards and five telephonists will be recovered from UNHCR.





APPENDIX II

SUMMARY ANALYSIS OF INCREASES OF 1988 ESTIMATES OVER  
1987 APPROPRIATIONS

	<u>Sw F</u>	<u>Z</u>
- Effect of decline of US\$/Sw F exchange rate	(1,691,000)	(2.8)
- Inflation	200,000	0.3
- Statutory and other unavoidable increases/(decreases) not including Uruguay Round but including the regrading of six Professional and eight General Service category posts	769,000	1.3
- 1988 additional staff requirements: - one Professional and one General Service category posts (permanent establishment)	187,000	0.3
- Uruguay Round:		
- Continuation in 1988 of 1987 provisions: including nine Professional and thirteen General Service category posts (temporary assistance)	413,000	0.7
- Trade Policy Data Base: Continuation in 1988 of conditional 1987 provisions including three Professional and one and one-half General Service category posts (temporary assistance)	333,000	0.5
- 1988 additional requirements: five Professional and four General Service category posts (temporary assistance)	<u>596,000</u>	<u>1.0</u>
Sub-total	807,000	1.3
- Increased contribution to ITC	<u>535,700</u>	<u>0.9</u>
Sub-total	1,342,700	2.2
- Increase to Working Capital Fund	<u>1,000,000</u>	<u>1.6</u>
Total	<u>2,342,700</u>	<u>3.8</u>



APPENDIX III

EVOLUTION OF THE GATT BUDGET SINCE 1978

Year	Appropriations Sw F	Actual Expenditure Sw F	Number of posts							Number of offices
			Permanent		Temporary Assistance		Uruguay Round		Total	
			P and above	GS	P and above	GS	P and above	GS		
1978	38,585,000	36,855,142	98	123	43	59	-	-	323	254
1979	38,747,000	38,363,382	105	133	26	50	-	-	314	254
1980	39,943,600	39,943,600	117	145	21	42	-	-	325	254
1981	42,050,583	42,050,583	127	153	20	46	-	-	346	254
1982	45,501,000	45,059,851	127	160	19	42	-	-	348	254
1983	49,637,000	47,793,670	131	165	22	37	-	-	355	254
1984	52,068,963	52,068,963	132	164	24	40	-	-	360	254
1985	57,540,000	54,834,089	134	166	26	45	-	-	371	254
1986	59,592,580	55,063,889	134	169	22	41	-	-	366	275 <sup>1/</sup>
1987	61,122,300	55,547,096 <sup>2/</sup>	141	170	20	39	9	13	392 <sup>4/</sup>	275
1988 <sup>3/</sup>	63,465,000	-	145	173	18	36	17	20	409 <sup>4/</sup>	290

<sup>1/</sup> As from 1 August 1986

<sup>2/</sup> Expected

<sup>3/</sup> Proposed budget

<sup>4/</sup> Including Trade Policy Data Base

APPENDIX IV

PROPOSED SCHEDULE OF ESTABLISHED POSTS FOR 1988

	Professional Category and above										General Service Category					
	DG/DDG	D2	D1	P5	P4	P3	P2	Sub-total	G7	G6	G5	G4/G1	Sub-total	Total		
General Directorate	1	-	-	-	-	-	-	1	-	-	-	-	-	1		
Office of the Director-General	-	-	-	1	-	-	-	1	1	-	1	-	2	3		
Office of Legal Affairs	-	1	-	1	1	-	-	3	1	1	-	-	2	5		
Session and Council Affairs Division	-	-	1	-	1	1	-	3	-	-	1	-	2	5		
Information Service	-	-	-	1	1	-	-	2	-	2	1	-	3	5		
Group of Negotiations on Goods and GATT Policy Affairs	-	-	1	-	1	1	-	3	-	1	-	1	2	5		
Library	-	-	-	-	-	1	1	2	-	2	1	2	5	7		
Textiles Surveillance Body	-	-	-	-	1	-	-	1	-	-	-	1	1	2		
Operational Department A	1	-	-	-	-	-	-	1	1	-	1	-	2	3		
Non-Tariff Measures and Surveillance Division	-	1	-	1	5	1	-	8	-	-	-	4	4	12		
Development Division	-	-	1	2	4	1	-	8	-	2	2	2	6	14		
Trade and Finance Division	-	1	-	1	1	-	-	3	-	1	-	-	1	4		
Technical Co-operation Division	-	1	-	3	1	1	2	8	-	2	2	2	6	14		
Special Projects Division	-	-	1	-	1	1	-	3	-	1	-	1	2	5		
Group of Negotiations on Services Division	-	-	2	2	-	-	-	4	-	1	-	1	2	6		
Operational Department B	1	-	-	-	-	-	-	1	1	-	1	-	2	3		
Economic Research and Analysis Unit	-	-	2	3	2	2	-	9	1	-	-	-	1	10		
(a) Statistics and Tariff Study	-	-	-	1	3	2	2	8	-	1	1	1	3	11		
(b) Electronic Data Processing	-	-	-	1	1	1	-	3	-	2	1	-	3	6		
Agriculture Division	-	1	-	3	4	2	1	11	1	1	1	1	4	15		
Tariff Division	-	1	-	2	-	1	1	5	-	1	1	-	2	7		
Technical Barriers to Trade Division	-	1	-	1	1	-	-	3	-	-	1	-	1	4		
External Relations Division	-	-	1	-	-	-	1	2	-	-	-	-	-	2		
Training Division	-	-	-	1	-	-	1	2	-	-	-	-	-	2		
Coordination and Administration	-	-	-	-	1	1	-	2	1	1	-	-	2	4		
Staff Welfare	-	-	-	-	-	1	-	1	-	-	-	-	-	1		
Registry	-	-	-	-	-	-	1	1	1	1	-	-	2	3		
Conference Office	-	-	-	-	1	1	-	2	-	-	-	-	-	2		
Interpretation Unit	-	-	-	1	5	-	-	6	-	-	-	-	-	6		

Administrative and Financial Division	-	-	1	-	-	-	-	2	-	1	3	4		
(a) Budget and Control Section	-	-	3	-	-	-	-	-	1	-	1	4		
(b) Finance and Accounts Section	-	-	2	-	-	-	-	2	2	1	5	7		
(c) Publications and Invoice Processing Section	-	-	2	-	-	-	-	1	1	-	2	4		
(d) Technical Services and Buildings Section	-	-	2	-	-	-	-	1	5	1	7	9		
(e) Telephone Section	-	-	-	-	-	-	-	1	1	6	8	8		
(f) Internal Services and Security Section	-	-	1	-	-	-	-	1	1	6	21	22		
(g) Procurement Services	-	-	1	-	-	-	-	1	1	2	4	5		
(h) Travel and Insurance Office	-	-	1	-	-	-	-	-	-	-	-	1		
Translation and Documentation Division	-	-	1	-	-	-	-	-	-	-	1	2		
(a) Translation Services	-	-	1	-	-	-	-	-	-	-	-	-		
(i) Operation, Reference and Indexing Section	-	-	1	-	-	-	-	1	2	4	7	8		
(ii) English Translation Section	-	-	1	-	-	-	-	-	-	-	-	1		
(iii) French Translation Section	-	-	9	-	-	-	-	-	-	-	-	9		
(iv) Spanish Translation Section	-	-	8	-	-	-	-	-	-	-	-	8		
(b) Documents Control Section	-	-	1	-	-	-	-	1	1	2	3	3		
(c) Stenographic and Typing Section	-	-	1	-	-	-	-	-	-	-	-	1		
(i) English Pool	-	-	-	-	-	-	-	1	1	2	4	4		
(ii) French Pool	-	-	-	-	-	-	-	1	5	8	14	14		
(iii) Spanish Pool	-	-	-	-	-	-	-	1	2	8	11	11		
(d) Documents Reproduction and Distribution Section	-	-	1	-	-	-	-	3	1	12	16	17		
Personnel Office	-	-	4	-	-	-	-	1	3	1	7	11		
Regradings not yet attributed	-	-	-	-	-	-	-	-	-	-	-	-		
Total 1988 proposed establishment	3	7	12	35	44	33	11	145	15	41	40	77	173	318
Approved 1987 establishment	3	7	12	34	41	34	10	141	14	39	37	80	170	311
New posts	-	-	-	-	1	-	-	1	-	-	-	-	1	2
Transfers from Temporary Assistance	-	-	-	-	1	1	-	2	-	2	1	1	3	5
Reversion of posts to previous levels on vacancy of incumbents	-	-	-	(2)	2	-	-	-	-	-	-	-	-	-
Reclassifications (net)	-	-	-	3	2	-	1	6	1	3	4	-	8	14
	-	-	-	-	(3)	(2)	-	(5)	-	(2)	(3)	(4)	(9)	(14)
Total 1988 proposed establishment	3	7	12	35	44	33	11	145	15	41	40	77	173	318

APPENDIX V

ALLOCATION OF GATT'S STAFF (Work Years)

Situation for 1988

	Permanent		Temporary Assistance		Temporary Assistance Uruguay Round	
	P and above	GS	P and above	GS	P and above	GS
Office of the Director-General	2	2	-	-	-	-
Office of Legal Affairs	3	2	-	-	1	1
Session and Council Affairs Division	3	2	-	-	-	-
Information Service and Library	4	7.5	1	1	1	1
Group of Negotiations on Goods and GATT Policy Affairs Division	3	2	-	-	-	-
Textiles Surveillance Body	1	1	1	1	-	-
<u>General Service support staff</u>		16.5		1		2
<u>OPERATIONAL DEPARTMENT A</u>						
Non-Tariff Measures and Surveillance Division	1	2	1	1	-	-
Development Division	8	4	1	1	0.6	0.6
Trade and Finance Division	8	6	-	-	1	1
Technical Co-operation Division	3	1	-	-	-	-
Special Projects Division	8	6	-	-	1	1
Group of Negotiations on Services Division	3	2	1	1	-	-
<u>General Service support staff</u>	4	2	-	-	1.6	1.6
		23		3.5		6

OPERATIONAL DEPARTMENT B

Economic Research and Analysis Unit	1	2	-	-	-	-
Trade Policy Data Base <sup>1/</sup>	20	7.5	2.5	2.6	2.6	2.6
Agriculture Division	11	4	-	-	3	1.5
Tariff Division	5	2	-	-	1	-
Technical Barriers to Trade Division	3	1	0.5	0.6	0.6	0.6
External Relations Division	2	-	-	-	-	-
Training Division	2	2	1.2	-	-	-
<u>General Service support staff</u>	10	2	-	-	5.7	3
<u>COORDINATION AND ADMINISTRATION</u>						
Administration and Financial Division	13	51	-	-	-	-
Translation and Documentation Division	23	55	8.6	2	2	2
Personnel Office	4	7	-	-	-	-
<u>General Service support staff</u>					26.5	7
	145	173	17.8	36.7	15.4 <sup>2/</sup>	19.5

<sup>1/</sup> Pending approval

<sup>2/</sup> Representing 12 Professional positions, 24 work months of translators and 3 Professional positions relating to the Trade Policy Data Base

Note 1. Figures are expressed in tenths of years

2. Total number of posts: 409

APPENDIX VI

SCHEDULE OF TEMPORARY ASSISTANCE  
(Excluding Uruguay Round)

	1987 Budget	Consolidation	Increased/ (Decreased) cost of maintaining 1987 level	Additional require- ments for 1988	Total 1988 estimate
	W/days Sw F	W/days Sw F	Sw F	W/days Sw F	W/days Sw F
Professional assistance	4,030 1,226,000	(720) (209,000)	(1,000)	-	3,310 1,016,000
Revisers, translators	3,080 1,083,000	-	12,000	-	3,080 1,095,000
Stenographic & Typing Section	5,580 748,000	(720) (105,000)	21,000	-	4,860 664,000
Secretaries clerks, typists	5,840 826,000	(360) (55,000)	74,000	-	5,480 845,000
Roneo clerks	360 45,000	-	-	-	360 45,000
Messengers, guards, manual workers	2,520 308,000	-	2,000	-	2,520 310,000
Editors, proof-readers	- 32,000	-	-	-	- 32,000
Overtime	- 210,000	-	-	-	- 210,000
	21,410 4,478,000	(1,800) (369,000)	108,000	-	19,610 4,217,000

APPENDIX VII

SCHEDULE OF TEMPORARY ASSISTANCE

URUGUAY ROUND

	1987 Budget	Continuation for 1988 (full year)	Additional require- ments for 1988	Total 1988 estimates
	W/days Sw F	W/days Sw F	W/days Sw F	W/days Sw F
Professional assistance	990 239,000	1,890 477,000	840 168,000	3,720 884,000
Revisers, translators	390 122,000	- -	330 103,000	720 225,000
Stenographic & Typing Section	- -	- -	- -	- -
Secretaries clerks, typists	3,150 476,000	450 72,000	1,440 193,000	5,040 741,000
Roneo clerks	180 25,000	180 23,000	- -	360 48,000
Messengers, guards, manual workers	540 73,000	540 41,000	- -	1,080 114,000
Trade Policy Data Base Professional Assistance	5,250 935,000	3,060 613,000	2,610 464,000	10,920 2,012,000
Supporting Staff Assistance	180 41,000	900 250,000	- -	1,080 291,000
	240 59,000	300 85,000	- -	540 144,000
	420 100,000	1,200 335,000	- -	1,620 435,000

APPENDIX VIII

SALARY SCALES FOR THE PROFESSIONAL CATEGORY AND ABOVE SHOWING  
ANNUAL GROSS AND NET SALARIES AFTER APPLICATION OF STAFF ASSESSMENT  
EFFECTIVE 1 APRIL 1987  
(in US dollars)

Step		Grade							
		P.1	P.2	P.3	P.4	P.5	D.1	D.2	Ungraded
I	Gross	20,953	27,608	34,329	42,356	52,718	59,373	69,093	85,609 (1)
	Net-D	17,936	22,675	27,294	32,605	39,290	43,461	49,406	59,203
	-S	16,906	21,259	25,475	30,282	36,282	40,039	45,376	53,887
II	Gross	21,816	28,533	35,480	43,575	54,003	60,972	70,819	96,115 (2)
	Net-D	18,557	23,323	28,067	33,409	40,112	44,453	50,441	65,320
	-S	17,477	21,853	26,177	31,009	37,019	40,934	46,297	58,918
III	Gross	22,690	29,451	36,625	44,795	55,261	62,551	72,561	119,429 (3)
	Net-D	19,187	23,965	28,822	34,215	40,912	45,432	51,487	78,430
	-S	18,056	22,443	26,860	31,738	37,736	41,819	47,228	69,334
IV	Gross	23,542	30,382	37,736	46,038	56,511	64,140	74,336	
	Net-D	19,800	24,610	29,556	35,014	41,687	46,417	52,552	
	-S	18,620	23,031	27,523	32,455	38,436	42,708	48,175	
V	Gross	24,408	31,337	38,877	47,313	57,778	65,739		
	Net-D	20,424	25,259	30,309	35,830	42,472	47,393		
	-S	19,193	23,623	28,205	33,185	39,146	43,585		
VI	Gross	25,282	32,264	40,040	48,518	59,023	67,340		
	Net-D	21,047	25,903	31,077	36,602	43,244	48,354		
	-S	19,766	24,209	28,899	33,876	39,843	44,440		
VII	Gross	26,192	33,239	41,202	49,718	60,276	68,895		
	Net-D	21,684	26,553	31,843	37,369	44,021	49,287		
	-S	20,350	24,800	29,593	34,563	40,545	45,270		
VIII	Gross	27,056	34,181	42,340	50,918	61,521			
	Net-D	22,289	27,193	32,594	38,137	44,793			
	-S	20,905	25,383	30,272	35,251	41,242			
IX	Gross	27,905	35,136	43,377	52,178	62,775			
	Net-D	22,883	27,840	33,279	38,944	45,571			
	-S	21,450	25,971	30,091	35,973	41,944			
X	Gross	28,725	36,117	44,398	53,455	64,016			
	Net-D	23,458	28,487	33,953	39,761	46,340			
	-S	21,976	26,557	31,501	36,705	42,639			
XI	Gross		37,082	45,448	54,686				
	Net-D		29,124	34,637	40,549				
	-S		27,133	32,117	37,410				
XII	Gross			46,500	55,901				
	Net-D			35,310	41,308				
	-S			32,719	38,095				
XIII	Gross			47,573					
	Net-D			35,997					
	-S			33,334					

Notes: D = Rate of net salary applicable to staff members with a dependant spouse or child  
S = Rate of net salary applicable to staff members with no dependant spouse or child  
(1) ADG (2) DDG (3) DG



APPENDIX IX

SCHEDULE OF POST ADJUSTMENTS  
(AMOUNT PER INDEX POINT)  
EFFECTIVE 1 JANUARY 1985

(in US dollars)

Step		Grade							
		P.1	P.2	P.3	P.4	P.5	D.1	D.2	Ungraded
I	D	159.75	200.14	240.91	286.82	341.73	370.99	406.81	448.36 (1)
	S	150.53	187.66	224.85	266.32	315.57	341.81	373.72	444.33
II	D	165.14	206.22	247.85	293.19	346.73	377.17	415.70	538.00 (2)
	S	155.50	193.23	231.13	272.06	320.03	347.33	381.57	486.00
III	D	170.46	211.49	253.97	299.60	351.46	382.93	424.52	644.00 (3)
	S	160.41	198.04	236.65	277.82	324.25	352.49	389.35	573.00
IV	D	175.84	217.22	259.78	305.57	356.29	389.09	433.32	
	S	165.37	203.28	241.88	283.16	328.56	358.00	397.08	
V	D	181.21	222.87	266.34	312.76	361.88	394.90		
	S	170.31	208.42	247.81	289.64	333.57	363.18		
VI	D	186.56	228.58	272.91	318.02	366.33	401.21		
	S	175.22	213.62	253.74	294.33	337.54	368.83		
VII	D	192.30	234.27	279.83	323.30	371.99	407.19		
	S	180.51	218.80	259.99	299.02	342.63	374.11		
VIII	D	196.90	239.57	286.44	328.59	377.26			
	S	184.70	223.61	265.97	303.72	347.36			
IX	D	201.93	245.26	291.98	334.12	382.46			
	S	189.29	228.78	270.97	308.63	352.04			
X	D	206.99	250.96	297.15	341.35	387.31			
	S	193.92	233.93	275.61	315.14	356.37			
XI	D		256.25	302.68	348.15				
	S		238.70	280.57	321.26				
XII	D			307.86	354.70				
	S			285.21	327.16				
XIII	D			313.84					
	S			290.59					

Notes: For each index point by which the cost of living at the duty station is above the base level, the amounts of post adjustment shall be added to base salaries of Professional category staff and above, subject to an increase of 5 per cent over the previous index level.

D = Rate of post adjustment applicable to staff members with a dependant spouse or child.

S = Rate of post adjustment applicable to staff members with no dependant spouse or child.

(1) ADG (2) DDG (3) DG

APPENDIX X

SALARY SCALES FOR GENERAL SERVICE CATEGORY SHOWING  
ANNUAL GROSS AND NET SALARIES AFTER APPLICATION  
OF STAFF ASSESSMENT EFFECTIVE 1 APRIL 1987

(in Swiss francs)

Step		Grade						
		G.1	G.2	G.3	G.4	G.5	G.6	G.7
I	Gross	45,555	50,051	54,941	60,457	66,743	73,819	81,641
	Net	35,952	39,189	42,710	46,580	50,980	55,820	61,125
II	Gross	47,202	51,845	56,943	62,651	69,175	76,528	84,697
	Net	37,138	40,481	44,120	48,116	52,662	57,662	63,142
III	Gross	48,849	53,640	58,957	64,846	71,648	79,236	87,753
	Net	38,324	41,773	45,530	49,652	54,344	59,504	65,159
IV	Gross	50,497	55,436	60,971	67,040	74,122	81,976	90,809
	Net	39,510	43,065	46,940	51,188	56,026	61,346	67,176
V	Gross	52,144	57,281	62,986	69,266	76,595	84,767	93,865
	Net	40,696	44,357	48,350	52,724	57,708	63,188	69,193
VI	Gross	53,791	59,127	65,000	71,525	79,069	87,558	96,921
	Net	41,882	45,649	49,760	54,260	59,390	65,030	71,210
VII	Gross	55,440	60,973	67,014	73,784	81,561	90,348	100,040
	Net	43,068	46,941	51,170	55,796	61,072	66,872	73,227
VIII	Gross	57,134	62,819	69,054	76,042	84,109	93,139	103,191
	Net	44,254	48,233	52,580	57,332	62,754	68,714	75,244
IX	Gross	58,829	64,664	71,128	78,301	86,658	95,930	106,343
	Net	45,440	49,525	53,990	58,868	64,436	70,556	77,261
X	Gross	60,523	66,510	73,201	80,560	89,206	98,744	109,494
	Net	46,626	50,817	55,400	60,404	66,118	72,398	79,278
XI	Gross	62,217	68,361	75,275	82,876	91,755	101,622	112,646
	Net	47,812	52,109	56,810	61,940	67,800	74,240	81,295

APPENDIX XI

PENSIONABLE REMUNERATION FOR THE PROFESSIONAL CATEGORY AND ABOVE  
(in United States dollars)

(effective 1 April 1987)

Level	STEPS												
	I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII
DG	126,900												
DDG	107,200												
USG	106,100												
ASG	98,100												
D-2	81,800	83,900	85,900	88,000									
D-1	71,400	73,200	75,000	76,800	78,600	80,400	82,100						
P-5	64,300	65,000	67,200	68,600	70,100	71,400	72,900	74,300	75,800	77,200			
P-4	52,100	53,600	55,100	56,500	58,100	59,500	60,900	62,200	63,700	65,300	66,800	68,300	
P-3	42,600	44,100	45,500	46,800	48,200	49,600	51,100	52,500	53,600	55,000	56,300	57,500	58,800
P-2	34,500	35,700	36,800	38,000	39,200	40,300	41,500	42,600	43,900	45,100	46,300		
P-1	27,100	28,100	29,000	29,900	30,900	31,800	32,900	34,000	35,100	36,100			

APPENDIX XII

SITUATION OF OFFICIAL GATT CARS AS AT SEPTEMBER 1987

Make	Type	Engine Size	Entry into Service	Kms
Volvo 760	Sedan	2,800 cm <sup>3</sup>	March 1983	102,822
Toyota Crown	Sedan	2,600 cm <sup>3</sup>	June 1977	96,552
Toyota Starlett	Break	1,200 cm <sup>3</sup>	Aug. 1979	41,397
Toyota HI ACE	Van	1,600 cm <sup>3</sup>	Jan. 1975	39,432
Ford Transit	Minibus 15 seats	1,700 cm <sup>3</sup>	Feb. 1972	34,791
Mazda 626	Sedan	2,000 cm <sup>3</sup>	March 1987	4,395

APPENDIX XIII

CAPITAL EXPENDITURE

		<u>1987 Budget</u>	<u>1988</u>
		<u>Sw F</u>	<u>Proposals</u>
			<u>Sw F</u>
<u>Permanent equipment:</u> (Straight purchase; cost charged to Section 10, "Permanent equipment").			
Office furniture			
(15 desks - 75 chairs - 29 tables - library shelves, 20 filing cabinets, etc...)		97,000	
(17 desks - 100 chairs - 48 tables, etc...)			103,500
Electric typewriters	(20)	27,000	
	(23)		34,500
Tape recorders	(7)	7,000	
	(13)		13,000
Calculating machines	(-)	-	
	(20)		3,000
Official vehicles	(1)	20,000	
	(2)		65,000
Various (carpets, cafeteria equipment, security equipment, etc...)		34,000	21,000
		<hr/>	<hr/>
		185,000	240,000
		<hr/>	<hr/>
<u>Reproduction equipment:</u> (leasing arrangement over 4 years; cost is charged to Section 7 (vii) "Reproduction of documents". At the end of arrangements, the relevant equipments are taken into the inventory).			
Photocopying machines	(13)	140,000	
	(13)		88,000
Offset equipment	(4)	42,000	
	(4)		52,000
Cameras	(2)	15,000	
	(2)		15,000

		<u>1987 Budget</u>	<u>1988</u>
		<u>Sw F</u>	<u>Proposals</u>
			<u>Sw F</u>
Folding appliance-assembling unit, etc...		45,000	85,000
		-----	-----
		242,000	240,000
		-----	-----
<u>Text-processing equipment and Computers:</u> (leasing arrangements over 4 years; cost is charged to Section 7 (ix) "Electronic Data Processing". At the end of arrangements, the relevant equipments are taken into the inventory).			
Visotexts machines	(6)	50,000	
	(2)		15,000
Computer for telephone switchboard and software	(1)	30,000	
	(1)		25,000
Replacement of NCR computer and software (Accounts + payroll)	(1)	80,000	
	(1)		70,000
PC's workstations	93	200,000	
	(108)		310,000
		-----	-----
		360,000	420,000
		-----	-----
Grand Total		787,000	900,000
		=====	=====

APPENDIX XIV

RULES GOVERNING THE USE OF THE WORKING CAPITAL FUND

(i) The Working Capital Fund created by Resolution of 17 November 1956 shall be of such amount as may be voted from time to time by the CONTRACTING PARTIES and shall be constituted by:

- (a) advances made by contracting parties. Such sums shall be carried to the credit of the contracting parties which have paid them;
- (b) any sums which the CONTRACTING PARTIES may cause to be paid into it from time to time. Such sums shall be carried to the credit of the organization.

(ii) Any government acceding to the General Agreement shall make an advance to the Fund in accordance with the scale of contributions applicable to the budget for the year of its accession. The minimum advance to the Working Capital Fund amounts to 0.5 per cent of the principal of the Fund for countries whose share of the total trade of contracting parties and associated governments is 0.5 per cent or less.

(iii) The Director-General is authorized to advance from the Working Capital Fund:

- (a) such sums as may be necessary to finance budgetary appropriations pending receipt of contributions;
- (b) in exceptional circumstances and subject to prior authorization of the CONTRACTING PARTIES, such sums as may be necessary to finance commitments relating to extraordinary expenditure.

(iv) Sums advanced under (iii) (a) above shall be reimbursed to the Working Capital Fund as soon as receipts from contributions are available for the purpose. Sums advanced under (iii) (b) above shall be reimbursed to the Working Capital Fund by including an appropriate credit in the budget. Advances made from the Fund during the first six months of the year shall be reimbursed in the first year succeeding that in which the advances were made. Sums advanced during the second six months of the year shall be reimbursed in the second year succeeding that in which the advances were made.

(v) The CONTRACTING PARTIES may liberate all or part of the sums constituting the Working Capital Fund, and the sums so liberated, in so far as they are derived from monies placed in the Fund under paragraph (i) (a), shall be returned in Swiss francs to the contracting parties which have contributed to the Fund in proportion to their respective shares in the Fund.

(vi) Subject to a decision of the CONTRACTING PARTIES, countries which for any reason cease to be contracting parties of the GATT shall be entitled to the reimbursement of the total Swiss franc amount of their shares in the Working Capital Fund under paragraph (i) (a).

(vii) Interest accrued on the Working Capital Fund shall be added to the Working Capital Fund and carried to the credit of the organization under Rule (i) (b) above.



APPENDIX XV/APPENDICE XV/APPENDICE XV

Assessment scale for Working Capital Fund resulting from the proposed increase of Sw F 1,000,000  
Répartition des avances au Fonds de Roulement résultant de l'augmentation proposée de Fr S 1.000.000  
Escala de anticipos al Fondo de Operaciones resultante del aumento propuesta de Fr S 1.000.000

(Minimum advance of 0.5%/Avance mínima de 0,5%/Anticipo mínima de 0,5%)

Contracting parties/Parties contractantes/ Partes contratantes:	Percentage share/Ciê de répartition/ Coeficiente de distribución x	New amount of advances/ Nouveaux montants des avances/Nueva cuantía de los anticipos Sw F/FS	Present amount of advances/ Montants actuels des avances/Cuántia actual de los anticipos Sw F/FS	Proposed additional advances/ Avances complémentaires demandées/Anticipos complementarios pedidos Sw F/FS
Antigua and Barbuda/Antigua et Barbuda/ Antigua y Barbuda.....	0.50	12,531	14,120	(3,589)
Argentina/Argentine.....	0.50	12,531	9,682	2,849
Australia/Australie.....	1.04	23,063	21,983	4,080
Austria/Autriche.....	0.87	21,802	11,932	9,870
Bangladesh.....	0.50	12,531	6,940	5,591
Barbados/Barbade.....	0.50	12,531	6,718	5,813
Belgium/Belgique/Bélgica.....	2.32	58,140	36,499	21,641
Belize/Bélize/Belice.....	0.50	12,531	13,390	(859)
Benin/Bénin.....	0.50	12,531	6,175	6,356
Brazil/Brésil/Brasil.....	0.86	21,552	10,823	10,729
Burkina Faso.....	0.50	12,531	6,175	6,356
Burma/Birmanie/Birmania.....	0.50	12,531	6,175	6,356
Burundi.....	0.50	12,531	6,175	6,356
Cameroon/Cameroun/Camerún.....	0.50	12,531	6,175	6,356
Canada/Canadá.....	3.67	91,973	54,447	37,526
Central African Republic/République centrafricaine/Republica Centrafricana.....	0.50	12,531	6,175	6,356
Chad/Tchad.....	0.50	12,531	6,175	6,356
Chile/Chili.....	0.50	12,531	6,175	6,356
Colombia/Colombie.....	0.50	12,531	7,120	5,411
Congo.....	0.50	12,531	6,175	6,356
Côte d'Ivoire.....	0.50	12,531	6,175	6,356
Cuba.....	0.50	12,531	6,175	6,356
Cyprus/Cypre/Chipre.....	0.50	12,531	6,175	6,356
Czechoslovakia/Tchécoslovaquie/Checoslovaquia.....	0.82	20,549	18,977	1,572
Denmark/Danemark/Dinamarca.....	0.81	20,298	16,526	3,772
Dominican Republic/République Dominicaine República Dominicana.....	0.50	12,531	6,175	6,356
Egypt/Egypte/Egipto.....	0.50	12,531	6,175	6,356
Finland/Finlande/Finlandia.....	0.60	15,036	9,785	5,251

Contracting parties/Parties contractantes/ Partes contratantes	Percentage share/Clé de répartition/ Coeficiente de distribución %	New amount of advances/ Nouveaux montants des avances/Nueva cuantía de los anticipos Sm F/FS	Present amount of advances/ Montants actuels des avances/Cuántia actual de los anticipos Sm F/FS	Proposed additional advances/ Avances complémentaires demandées/Anticipos complementarios pedidos Sm F/FS
France/Francia.....	4.83	121,043	68,480	52,563
Gabon/Gabón.....	0.50	12,531	6,175	6,356
Gambia/Gambia.....	0.50	12,531	6,175	6,356
Germany (FR) /Allemagne (RF) /Alemania (RF).....	7.84	196,477	109,877	86,500
Ghana.....	0.50	12,531	6,175	6,356
Greece/Grèce/Grecia.....	0.50	12,531	6,175	6,356
Guyana/Guyane.....	0.50	12,531	6,684	5,847
Haiti/Haïti/.....	0.50	12,531	6,175	6,356
Hong Kong.....	1.33	33,330	46,300	(12,970)
Hungary/Hongrie/Hungria.....	0.50	12,531	12,000	531
Iceland/Islande/Islandia.....	0.50	12,531	6,175	6,356
India/Inde.....	0.50	12,531	15,763	(3,232)
Indonesia/Indonésie.....	0.73	16,294	6,175	12,119
Ireland/Irlande/Irlanda.....	0.50	12,531	6,920	5,611
Israel/Israël.....	0.50	12,531	6,175	6,356
Italy/Italie/Italia.....	3.74	93,727	47,819	45,908
Jamaica/Jamaïque.....	0.50	12,531	6,175	6,356
Japan/Japon/Jepón.....	6.77	169,662	48,842	120,820
Kenya.....	0.50	12,531	6,175	6,356
Korea, Republic/Corée, République/ Corea, República.....	1.33	33,330	6,749	26,581
Kuwait/Koweït.....	0.50	12,531	6,175	6,356
Luxembourg/Luxemburgo.....	0.50	12,531	6,175	6,356
Madagascar.....	0.50	12,531	6,175	6,356
Malawi.....	0.50	12,531	6,175	6,356
Malaysia/Malaisie/Malasia.....	0.59	14,785	8,288	6,497
Maldives/Maldivas.....	0.50	12,531	13,390	(859)
Malta/Malte.....	0.50	12,531	6,175	6,356
Mauritania/Mauritanie.....	0.50	12,531	6,175	6,356
Mauritius/Maurice/Mauricio.....	0.50	12,531	6,817	5,714
Mexico/Mexique/México.....	0.69	17,291	32,450	(15,159)
Morocco/Maroc/Marruecos.....	0.50	12,531	16,120	(3,589)
Netherlands, Kingdom of/Pays-Bas, Royaume des/ Países Bajos, Reino de los.....	3.17	79,443	50,179	29,264
New Zealand/Nouvelle-Zélande/Nueva Zelandia.....	0.50	12,531	7,060	5,471
Nicaragua.....	0.50	12,531	6,175	6,356
Niger/Niger.....	0.50	12,531	6,175	6,356

Nigeria/Nigeria.....	0.50	12,531	6,175	6,356
Norway/Norvège/Noruega.....	0.76	19,045	11,510	7,535
Pakistan/Pakistán.....	0.50	12,531	6,175	6,356
Peru/Pérou/Perú.....	0.50	12,531	6,175	6,356
Philippines/Filipinas.....	0.50	12,531	7,025	5,506
Poland/Pologne/Polonia.....	0.50	12,531	15,587	(3,056)
Portugal.....	0.50	12,531	6,969	5,562
Romania/Roumanie/Rumania.....	0.50	12,531	10,469	2,062
Rwanda.....	0.50	12,531	6,650	5,881
Senegal/Sénégal.....	0.50	12,531	6,175	6,356
Sierra Leone/Sierra Leona.....	0.50	12,531	6,175	6,356
Singapore/Singapur/Singapur.....	0.74	18,544	10,180	8,364
South Africa/Afrique du Sud/Sudáfrica.....	0.66	16,539	13,121	3,418
Spain/Espagne/España.....	1.20	30,072	10,735	19,337
Sri Lanka.....	0.50	12,531	6,175	6,356
Suriname.....	0.50	12,531	7,155	5,376
Sweden/Suède/Suecia.....	1.31	32,829	26,376	6,453
Switzerland/Suisse/Suiza.....	1.37	34,333	22,439	11,894
Tanzania/Tanzanie/Tanzania.....	0.50	12,531	6,175	6,356
Thailand/Thaïlande/Tailandia.....	0.50	12,531	12,560	(29)
Togo.....	0.50	12,531	6,175	6,356
Trinidad and Tobago/Trinité-et-Tobago/ Trinidad y Tabago.....	0.50	12,531	6,175	6,356
Turkey/Turquie/Turquia.....	0.50	12,531	6,175	6,356
Uganda/Uganda.....	0.50	12,531	6,175	6,356
United Kingdom of Great Britain and Northern Ireland/Royaume Uni de Gran Bretaña e Irlanda del Norte.....	4.58	114,778	116,003	(1,225)
United States of America/Etats-Unis d'Amérique/ Estados Unidos de América.....	12.37	310,004	167,702	142,302
Uruguay.....	0.50	12,531	6,175	6,356
Yugoslavia/Yougoslavie.....	0.50	12,531	7,372	5,159
Zaire/Zaire.....	0.50	12,531	6,851	5,680
Zambia/Zambie.....	0.50	12,531	12,500	31
Zimbabwe.....	0.50	12,531	6,175	6,356
Associated Governments/Gouvernements associés/ Gobiernos asociados:				
Democratic Kampuchea/Kampuchea démocratique/ Kampuchea democrática.....	0.50	12,531	6,175	6,356
Tunisia/Tunisie/Túnez.....	0.50	12,531	6,175	6,356
	100.00	2,506,109	1,506,109	1,000,000

APPENDIX XVI/APPENDICE XVI

DRAFT SCALE OF CONTRIBUTIONS FOR 1988  
BAREME DES CONTRIBUTIONS PROPOSE POUR 1988  
PROYECTO DE ESCALA DE CONTRIBUCIONES PARA 1988

(With a minimum contribution of 0.12X/Avec une contribution minimale de 0,12X/Con una contribucion minima de 0,12X)

Contracting parties/Parties contractantes/ Partes contratantes	1987			1988			Total Contributions/ Contribuciones totales/ Contribuciones totales
	%	Sm F/FS	Sm F/FS	%	Sm F/FS	Sm F/FS	
Antigua and Barbuda/Antigua et Barbuda/	0.12	72,120	73,680	0.12	73,680	73,680	73,680
Argentina/Argentine.....	0.38	228,380	208,760	0.34	208,760	2,849	211,609
Australia/Australie.....	1.39	335,390	828,900	1.35	828,900	4,080	832,980
Austria/Autriche.....	1.08	649,080	699,960	1.14	699,960	9,870	709,830
Bangladesh.....	0.12	72,120	73,680	0.12	73,680	5,591	79,271
Barbados/Barbade.....	0.12	72,120	73,680	0.12	73,680	5,813	79,493
Belgium/Belgique/Belgica.....	2.96	1,778,960	1,854,280	3.02	1,854,280	21,641	1,875,921
Belize/Belize/Belice.....	0.12	72,120	73,680	0.12	73,680	-	73,680
Benin/Benin.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Brazil/Brésil/Brasil.....	1.27	763,270	687,680	1.12	687,680	10,729	698,409
Burkina Faso.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Burma/Birmanie/Birmania.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Burundi.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Cameroon/Cameroun/Camerún.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Canada/Canada.....	4.80	2,884,800	2,928,780	4.77	2,928,780	37,526	2,966,306
Central African Republic/République centrafricaine/República Centroafricana.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Chad/Tchad.....	0.12	72,120	73,680	0.12	73,680	6,356	80,036
Chile/Chili.....	0.20	120,200	116,660	0.19	116,660	6,356	123,016
Colombia/Colombie.....	0.24	144,240	141,220	0.23	141,220	5,411	146,631

Congo.....	0.12	72,120	0.12	73,680	6,356	80,036
Côte d'Ivoire.....	0.13	78,130	0.12	73,680	6,356	80,036
Cuba.....	0.40	240,400	0.12	257,880	6,356	264,236
Cyprus/Cypre/Chipe.....	0.12	72,120	0.12	73,680	6,356	80,036
Czechoslovakia/Tchécoslovaquie/Checoslovaquia.....	1.05	631,950	1.07	656,980	1,572	658,552
Denmark/Danemark/Dinamarca.....	1.01	607,010	1.05	644,700	3,772	648,472
Dominican Republic/République Dominicaine.....						
Republica Dominicana.....	0.12	72,120	0.12	73,680	6,356	80,036
Egypt/Egypte/Egipto.....	0.39	234,390	0.38	233,320	6,356	239,676
Finland/Finlande/Finlandia.....	0.78	468,780	0.78	478,920	5,251	484,171
France/Francia.....	6.19	3,720,190	6.28	3,855,920	52,563	3,908,483
Gabon/Gabon.....	0.12	72,120	0.12	73,680	6,356	80,036
Gambia/Gambie.....	0.12	72,120	0.12	73,680	6,356	80,036
Germany (FR) /Allemagne (RF) /Alemania (RF).....	9.82	5,901,820	10.19	6,256,660	86,600	6,343,260
Ghana.....	0.12	72,120	0.12	73,680	6,356	80,036
Greece/Grèce/Grecia.....	0.43	258,430	0.42	257,880	6,356	264,236
Guyana/Guyane.....	0.12	72,120	0.12	73,680	5,847	79,527
Haiti/Haïti/.....	0.12	72,120	0.12	73,680	6,356	80,036
Hong Kong.....	1.62	973,620		1,068,360	-	1,068,360
Hungary/Hongrie/Hungria.....	0.50	300,500	0.48	294,720	531	295,251
Iceland/Islande/Islandia.....	0.12	72,120	0.12	73,680	6,356	80,036
India/Inde.....	0.71	426,710	0.65	399,100	-	399,100
Indonesia/Indonésie.....	1.12	673,120	0.95	583,300	12,119	595,419
Ireland/Irlande/Irlanda.....	0.57	342,570	0.59	362,260	5,611	367,871
Israel/Israël.....	0.46	276,460	0.45	276,300	6,356	282,656
Italy/Italie/Italia.....	4.77	2,866,770	4.86	2,984,040	45,908	3,029,948
Jamaica/Jamaïque.....	0.12	72,120	0.12	73,680	6,356	80,036
Japan/Japon/Japón.....	8.81	5,294,810	8.81	5,409,340	120,820	5,530,160
Kenya.....	0.12	72,120	0.12	73,680	6,356	80,036
Korea, Republic /Corée, République/.....						
Corea, República.....	1.70	1,021,700	1.74	1,068,360	26,581	1,094,941
Kuwait/Koweït.....	0.54	324,540	0.50	307,000	6,356	313,356
Luxembourg/Luxemburgo.....	0.26	156,260	0.26	159,640	6,356	165,996
Madagascar.....	0.12	72,120	0.12	73,680	6,356	80,036
Malawi.....	0.12	72,120	0.12	73,680	6,356	80,036
Malaysia/Malaisie/Malasia.....	0.82	492,820	0.77	472,780	6,497	479,277
Maldives/Maldives.....	0.12	72,120	0.12	73,680	-	73,680
Malta/Malte.....	0.12	72,120	0.12	73,680	6,356	80,036
Mauritania/Mauritanie.....	0.12	72,120	0.12	73,680	6,356	80,036
Mauritius/Maurice/Mauricio.....	0.12	72,120	0.12	73,680	5,714	79,394
Mexico/Mexique/México.....	1.00	601,000	0.89	546,460	-	546,460
Morocco/Maroc/Marruecos.....	0.18 (1)	58,480 (1)	0.16	98,240	-	98,240
Netherlands, Kingdom of/Pays-Bas, Royaume des/.....						
Paises Bajos, Reino de los.....	4.13	2,486,130	4.12	2,529,680	29,264	2,558,944

1988

1987

Contracting parties/Parties contractantes/ Partes contratantes	1987		1988		Total Contributions/ Contributions totales/ Contribuciones totales	
	%	\$m F/FS	%	\$m F/FS		
		Contributions/ Contribuciones		Contributions excluding Working Capital Fund Additional advances/ Contributions non compris les avances additionnelles au Fonds de Roulement/ Contribuciones sin adelanto adicional al Fondo de Operaciones	Additional advances to Working Capital Fund/Avances adicionnelles au Fonds de Roulement/ Adelanto adicional al Fondo de Operaciones	
New Zealand/Nouvelle-Zélande/Nueva Zelandia.....	0.34	204,340	0.33	202,620	5,471	208,091
Micragua.....	0.12	72,120	0.12	73,680	6,356	80,036
Niger/Niger.....	0.12	72,120	0.12	73,680	6,356	80,036
Nigeria/Nigeria.....	0.90	540,900	0.60	368,400	6,356	374,756
Norway/Norvège/Noruega.....	0.99	594,990	0.99	607,860	7,535	615,395
Pakistan/Pakistan.....	0.25	150,250	0.24	147,360	6,356	153,716
Peru/Pérou/Perú.....	0.16	96,160	0.14	85,960	6,356	92,316
Philippines/Filipinas.....	0.34	204,340	0.30	184,200	5,506	189,706
Poland/Pologne/Polonia.....	0.69	414,690	0.65	399,100	-	399,100
Portugal.....	0.43	258,430	0.44	270,160	5,562	275,722
Romania/Roumanie/Rumania.....	0.56	336,560	0.53	325,420	2,062	327,482
Rwanda.....	0.12	72,120	0.12	73,680	5,881	79,561
Senegal/Sénégal.....	0.12	72,120	0.12	73,680	6,356	80,036
Sierra Leone/Sierra Leona.....	0.12	72,120	0.12	73,680	6,356	80,036
Singapore/Singapour/Singapur.....	1.07	643,070	0.96	589,440	8,344	597,804
South Africa/Afrique du Sud/Sudáfrica.....	0.95	570,950	0.86	528,040	3,418	531,458
Spain/Espagne/España.....	1.54	925,540	1.56	957,840	19,337	977,177
Sri Lanka.....	0.12	72,120	0.12	73,680	6,356	80,036
Suriname.....	0.12	72,120	0.12	73,680	5,376	79,056
Sweden/Suède/Suecia.....	1.67	1,003,670	1.72	1,056,080	6,453	1,062,533
Switzerland/Suisse/Suiza.....	1.67	1,003,670	1.79	1,099,060	11,894	1,110,954
Tanzania/Tanzanie/Tanzania.....	0.12	72,120	0.12	73,680	6,356	80,036
Thailand/Thaïlande/Tailandia.....	0.50	300,500	0.48	294,720	-	294,720
Togo.....	0.12	72,120	0.12	73,680	6,356	80,036
Trinidad and Tobago/Trinite-et-Tobago/						
Trinidad y Tobago.....	0.12	96,160	0.12	73,680	6,356	80,036
Turkey/Turquie/Turquia.....	0.47	282,470	0.48	294,720	6,356	301,076

Uganda/Duganda.....	0.12	72,120	0.12	73,680	6,356	80,036
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte.....	5.99	3,599,990	5.96	3,659,440	-	3,659,440
United States of America/Etats-Unis d'Amérique/ Estados Unidos de América.....	15.94	9,579,940	16.10	9,885,400	142,302	10,027,702
Uruguay.....	0.12	72,120	0.12	73,680	6,356	80,036
Yugoslavia/Yougoslavie.....	0.67	402,670	0.62	380,680	5,159	385,839
Zaire/Zaire.....	0.12	72,120	0.12	73,680	5,680	79,360
Zambia/Zambia.....	0.12	72,120	0.12	73,680	31	73,711
Zimbabwe.....	0.12	72,120	0.12	73,680	6,356	80,036
<b>Associated Governments/Gouvernements associés/ Gobiernos asociados:</b>						
Democratic Kampuchea/Kampuchea démocratique/ Kampuchea démocratique.....	0.12	72,120	0.12	73,680	6,356	80,036
Tunisia/Tunisie/Túnez.....	0.14	84,140	0.13	79,820	6,356	86,176
	100.00	60,230,800	100.00	61,400,000	1,044,567	62,444,567
					(44,567) (2)	
					1,000,000	

Note: Antigua and Barbuda and Morocco became contracting parties to the GATT subsequent to the original calculation of contributions to the 1987 budget. /Antigua-et-Barbuda et le Maroc sont devenus parties contractantes à l'Accord général alors que le barème des contributions au budget 1987 avait été établi. / Cuando Antigua y Barbuda y Marruecos pasaron a ser partes contratantes de GATT, ya se había efectuado el cálculo de las contribuciones para el presupuesto de 1987.

- (1) Pro rata temporis as at 17 June 1987/Pro-rata temporis au 17 juin 1987/Pro-rata temporis al 17 de junio de 1987  
(2) Negative balances resulting from lower current assessments than the previous ones which will be held in the Fund, to the credit of the Governments concerned until a subsequent increase of the Fund is decided/Saldos negativos résultant d'avances actuelles plus faibles que les précédentes, qui restent dans le Fond, mais sont portées au crédit des Gouvernements concernés jusqu'à ce qu'une nouvelle augmentation du Fonds soit décidée/Saldos negativos que resultan de anticipos actuales más bajos que los anteriores que se mantendrán en el Fondo hasta el momento de practicar un nuevo aumento.

APPENDIX XVII/APPENDICE XVII/APPENDICE XVII

DRAFT SCALE OF CONTRIBUTIONS FOR 1988  
BARENE DES CONTRIBUTIONS PROPOSE POUR 1988  
PROYECTO DE ESCALA DE CONTRIBUCIONES PARA 1988

(With a minimum contribution of 0.03%/Avec une contribution minimale de 0,03%/Con una contribución mínima de 0,03%)

	1987			1988		
	%	\$m F/FS	%	\$m F/FS	\$m F/FS	\$m F/FS
Contracting parties/Parties contractantes/ Partes contratantes						
		Contributions/ Contribuciones	Contributions excluding Working Capital Fund additional advances/ Contributions non compris les avances additionnelles au Fonds de Roulement/ Contribuciones sin adelanto adicional al Fondo de Operaciones	Additional advances to Working Capital Fund/Avances additionnelles au Fonds de Roulement/ Adelanto adicional al Fondo de Operaciones	Total Contributions/ Contributions totales/ Contribuciones totales	
Antigua and Barbuda/Antigua et Barbuda.....	0.12	72,120	0.03	18,420	-	16,420
Argentina/Argentine.....	0.38	228,380	0.36	221,040	2,849	223,889
Australia/Australie.....	1.39	835,390	1.40	859,600	4,080	863,680
Austria/Autriche.....	1.08	649,080	1.18	724,520	9,870	734,390
Bangladesh.....	0.12	72,120	0.10	61,400	5,591	66,991
Barbados/Barbade.....	0.12	72,120	0.03	18,420	5,813	24,233
Belgium/Belgique/Belgica.....	2.96	1,778,960	3.13	1,921,820	21,641	1,943,461
Belize/Belize/Belice.....	0.12	72,120	0.03	18,420	-	18,420
Benin/Bénin.....	0.12	72,120	0.03	18,420	6,356	24,776
Brazil/Brésil/Brasil.....	1.27	763,270	1.16	712,240	10,729	722,969
Burkina Faso.....	0.12	72,120	0.03	18,420	6,356	24,776
Burma/Birmanie/Birmania.....	0.12	72,120	0.03	18,420	6,356	24,776
Burundi.....	0.12	72,120	0.03	18,420	6,356	24,776
Cameroon/Cameroun/Camerun.....	0.12	72,120	0.06	36,840	6,356	43,196
Canada/Canadá.....	4.80	2,884,800	4.94	3,033,160	37,526	3,070,686
Central African Republic/République centrafricaine/República Centroafricana.....	0.12	72,120	0.03	18,420	6,356	24,776
Chad/Tchad.....	0.12	72,120	0.03	18,420	6,356	24,776
Chile/Chili.....	0.20	120,200	0.20	122,800	6,356	129,156
Colombia/Colombie.....	0.24	144,240	0.24	147,360	5,411	152,771



Congo.....	0.12	72,120	0.05	30,700	6,356	37,056
Côte d'Ivoire.....	0.13	78,130	0.12	73,680	6,356	80,036
Cuba.....	0.40	240,400	0.43	264,020	6,356	270,376
Cyprus/Chypre/Chypre.....	0.12	72,120	0.05	30,700	6,356	37,056
Czechoslovakia/Tchécoslovaquie/Checoslovaquia.....	1.05	631,050	1.10	675,400	1,572	676,972
Denmark/Danemark/Dinamarca.....	1.01	607,010	1.09	669,260	3,772	673,032
Dominican Republic/République Dominicaine						
Republica Dominicana.....	0.12	72,120	0.07	42,980	6,356	49,336
Egypt/Egypte/Egipto.....	0.39	234,390	0.39	239,460	6,356	245,816
Finland/Finlande/Finlandia.....	0.78	468,780	0.81	477,360	5,251	502,591
France/Francia.....	6.17	3,720,170	6.50	3,971,000	52,563	4,043,563
Gabon/Gabon.....	0.12	72,120	0.08	49,120	6,356	55,476
Gambia/Gambie.....	0.12	72,120	0.03	18,420	6,356	24,776
Germany (FR) /Allemagne (RF) /Alemania (RF).....	9.82	5,901,820	10.56	6,483,860	86,600	6,570,460
Ghana.....	0.12	72,120	0.04	24,560	6,356	30,916
Greece/Grèce/Grecia.....	0.43	258,430	0.44	270,160	6,356	276,516
Guyana/Guyane.....	0.12	72,120	0.03	18,420	5,847	24,267
Haiti/Haïti.....	0.12	72,120	0.03	18,420	6,356	24,776
Hong Kong.....	1.62	973,620	1.80	1,105,200	-	1,105,200
Hungary/Hongrie/Hungria.....	0.5	300,500	0.50	307,000	531	307,531
Iceland/Islande/Islandia.....	0.12	72,120	0.05	30,700	6,356	37,056
India/Inde.....	0.71	426,710	0.68	417,520	-	417,520
Indonesia/Indonésie.....	1.12	673,120	0.98	601,720	12,119	613,839
Ireland/Irlande/Irlanda.....	0.57	342,570	0.61	374,540	5,611	380,151
Israel/Israël.....	0.46	276,460	0.47	288,580	6,356	294,936
Italy/Italie/Italia.....	4.77	2,866,770	5.03	3,088,420	45,908	3,134,328
Jamaica/Jamaïque.....	0.12	72,120	0.05	30,700	6,356	37,056
Japan/Japon/Japón.....	8.81	5,294,810	9.12	5,599,680	120,820	5,720,500
Kenya.....	0.12	72,120	0.08	49,120	6,356	55,476
Korea, Republic /Corée, République/.....						
Corea, República.....	1.70	1,021,700	1.80	1,105,200	26,581	1,131,781
Kuwait/Koweït.....	0.54	324,540	0.52	319,280	6,356	325,636
Luxembourg/Luxemburgo.....	0.26	156,260	0.27	165,780	6,356	172,136
Madagascar.....	0.12	72,120	0.03	18,420	6,356	24,776
Malawi.....	0.12	72,120	0.03	18,420	6,356	24,776
Malaysia/Malaisie/Malasia.....	0.82	492,820	0.80	491,200	6,497	497,697
Maldives/Maldives.....	0.12	72,120	0.03	18,420	-	18,420
Malta/Malte.....	0.12	72,120	0.03	18,420	6,356	24,776
Mauritania/Mauritanie.....	0.12	72,120	0.03	18,420	6,356	24,776
Mauritius/Maurice/Mauricio.....	0.12	72,120	0.03	18,420	6,356	24,776
Mexico/Mexique/México.....	1.00	601,000	0.93	571,020	5,714	576,734
Morocco/Maroc/Marruecos.....	0.18 (1)	58,680 (1)	0.17	104,380	-	104,380
Netherlands, Kingdom of/Pays-Bas, Royaume des/						
Paises Bajos, Reino de los.....	4.13	2,402,130	4.27	2,621,780	29,264	2,651,044

Contracting parties/Parties contractantes/ Partes contratantes	1987		1988		%	Sw F/FS	Contributions excluding Working Capital Fund/ Contributions non compris les avances additionnelles au Fonds de Roulement/ Contribuciones sin adelanto adicional al Fondo de Operaciones	Additional advances to Working Capital Fund/Avances adicionnelles au Fonds de Roulement/ Adelanto adicional al Fondo de Operaciones	Total Contributions/ Contributions totales/ Contribuciones totales
	%	Sw F/FS	%	Sw F/FS					
New Zealand/Nouvelle-Zélande/Nueva Zelandia.....	0.34	204,340	0.34	208,760		5,471	214,231		
Nicaragua.....	0.12	72,120	0.03	18,420		6,356	24,776		
Niger/Niger.....	0.12	72,120	0.03	18,420		6,356	24,776		
Nigeria/Nigeria.....	0.90	540,900	0.63	386,820		6,356	393,176		
Norway/Norvège/Noruega.....	0.99	594,990	1.02	626,280		7,535	633,815		
Pakistan/Pakistan.....	0.25	150,250	0.25	153,500		6,356	159,856		
Peru/Pérou/Perú.....	0.16	96,160	0.15	92,100		6,356	98,456		
Philippines/Filipinas.....	0.34	204,340	0.31	190,340		5,506	195,846		
Poland/Pologne/Polonia.....	0.69	414,690	0.67	411,380		-	411,380		
Portugal.....	0.43	258,430	0.45	276,300		5,562	281,862		
Romania/Roumanie/Rumania.....	0.56	336,560	0.55	327,700		2,062	339,762		
Rwanda.....	0.12	72,120	0.03	18,420		5,881	24,301		
Senegal/Sénégal.....	0.12	72,120	0.04	24,560		6,356	30,916		
Sierra Leone/Sierra Leona.....	0.12	72,120	0.03	18,420		6,356	24,776		
Singapore/Singapour/Singapur.....	1.07	643,070	1.01	620,140		8,364	628,504		
South Africa/Afrique du Sud/Sudáfrica.....	0.95	570,950	0.89	546,460		3,418	549,878		
Spain/Espagne/España.....	1.54	925,540	1.62	994,680		19,337	1,014,017		
Sri Lanka.....	0.12	72,120	0.09	55,260		6,356	61,616		
Suriname.....	0.12	72,120	0.03	18,420		5,376	23,796		
Sweden/Suède/Suecia.....	1.67	1,003,670	1.77	1,086,780		6,453	1,093,233		
Switzerland/Suisse/Suiza.....	1.67	1,003,670	1.83	1,123,620		11,894	1,135,514		
Tanzania/Tanzanie/Tanzania.....	0.12	72,120	0.03	18,420		6,356	24,776		
Thailand/Thaïlande/Tailandia.....	0.50	300,500	0.50	307,000		-	307,000		
Togo.....	0.12	72,120	0.03	18,420		6,356	24,776		
Trinidad and Tobago/Trinité-et-Tobago/ Trinidad y Tabago.....	0.16	96,160	0.10	61,400		6,356	67,756		
Turkey/Turquie/Turquia.....	0.47	282,470	0.50	307,000		6,356	313,356		

Uganda/Ouganda.....	0.12	72,120	0.03	18,420	6,356	24,776
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grande-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte.....	5.99	3,599,990	6.17	3,788,380	-	3,788,380
United States of America/Estats-Unis d'Amérique/ Estados Unidos de América.....	15.94	9,579,940	16.67	10,235,380	142,302	10,377,682
Uruguay.....	0.12	72,120	0.05	30,700	6,356	37,056
Yugoslavia/Yougoslavie.....	0.67	402,570	0.64	392,960	5,159	398,119
Zaire/Zaire.....	0.12	72,120	0.05	30,700	5,680	36,380
Zambia/Zambia.....	0.12	72,120	0.05	30,700	31	30,731
Zimbabwe.....	0.12	72,120	0.07	42,980	6,356	49,336
Associated Governments/Gouvernements associés/ Gobiernos asociados:						
Democratic Kaapuche/Kaapuche démocratique/ Kaapuche démocratique.....	0.12	72,120	0.03	18,420	6,356	24,776
Tunisia/Tunisie/Tunez.....	0.14	84,140	0.14	85,960	6,356	92,316
	100.00	60,230,800	100.00	61,400,000	1,044,567	62,444,567
					(44,567)(2)	
					1,000,000	

Note: Antigua and Barbuda and Morocco became contracting parties to the GATT subsequent to the original calculation of contributions to the 1987 budget. /Antigua-et-Barbuda et le Maroc sont devenus parties contractantes à l'Accord général alors que le barème des contributions au budget 1987 avait été établi. / Cuando Antigua y Barbuda y Marruecos pasaron a ser partes contratantes de GATT, ya se había efectuado el cálculo de las contribuciones para el presupuesto de 1987.

- (1) Pro rata temporis as at 17 June 1987/Pro-rata temporis au 17 juin 1987/Pro-rata temporis al 17 de junio de 1987
- (2) Negative balances resulting from lower current assessments than the previous ones which will be held in the Fund, to the credit of the Governments concerned until a subsequent increase of the Fund is decided/Soldes négatifs résultant d'avances actuelles plus faibles que les précédentes, qui restent dans le Fond, mais sont portées au crédit des Gouvernements concernés jusqu'à ce qu'une nouvelle augmentation du Fonds soit décidée/Saldos negativos que resultan de anticipos actuales más bajos que los anteriores que se mantendrán en el Fondo hasta el momento de practicar un nuevo aumento.

APPENDIX XVIII

TENTATIVE CASH SITUATION FOR 1987

(in Swiss francs)

<u>Month</u>	<u>Estimated amounts to be received</u>		<u>Estimated expenses</u>		<u>Cash situation</u>
	<u>Monthly</u>	<u>Cumulative</u>	<u>Monthly</u>	<u>Cumulative</u>	
January/August		43,150,000		36,350,000	6,800,000
September	4,850,000	48,000,000	5,075,000	41,425,000	6,575,000
October	9,600,000	57,600,000	4,525,000	45,950,000	11,650,000
November	150,000	57,750,000	4,525,000	50,475,000	7,275,000
December	850,000	58,600,000	5,075,000	55,550,000	3,050,000

The above forecast was based on the following assumptions:

- i) the total 1987 expenditure will amount to some Sw F 55,550,000,
- ii) the outstanding contributions at the end of 1987 will be approximately Sw F 2,700,000 higher than at the end of 1986,
- iii) the total unpaid contributions at the end of 1987 will amount to Sw F 20 million approximately.

APPENDIX XIX

TENTATIVE CASH SITUATION FOR 1988  
(With a minimum contribution of 0.12 per cent)

(in Swiss francs)

<u>Month</u>	<u>Estimated amounts to be received</u>		<u>Estimated expenses</u>		<u>Cash situation</u>
	<u>Monthly</u>	<u>Cumulative</u>	<u>Monthly</u>	<u>Cumulative</u>	
January	11,775,000		5,100,000		6,675,000
February	7,925,000	19,700,000	5,100,000	10,200,000	9,500,000
March	5,500,000	25,200,000	5,675,000	15,875,000	9,325,000
April	6,050,000	31,250,000	5,100,000	20,975,000	10,275,000
May	700,000	31,950,000	5,100,000	26,075,000	5,875,000
June	9,700,000	41,650,000	5,675,000	31,750,000	9,900,000
July	850,000	42,500,000	5,100,000	36,850,000	5,650,000
August	5,500,000	48,000,000	5,100,000	41,950,000	6,050,000
September	1,000,000	49,000,000	5,675,000	47,625,000	1,375,000
October	10,350,000	59,350,000	5,100,000	52,725,000	6,625,000
November	750,000	60,100,000	5,100,000	57,825,000	2,275,000
December	800,000	60,900,000	5,675,000	63,500,000	(2,600,000)

The above forecast was based on the assumption that the 1988 budget would amount to Sw F 63,465,000 (say Sw F 63,500,000).



APPENDIX XX

TENTATIVE CASH SITUATION FOR 1988  
(With a minimum contribution of 0.03 per cent)

(in Swiss francs)

<u>Month</u>	<u>Estimated amounts to be received</u>		<u>Estimated expenses</u>		<u>Cash situation</u>
	<u>Monthly</u>	<u>Cumulative</u>	<u>Monthly</u>	<u>Cumulative</u>	
January	12,400,000		5,100,000		7,300,000
February	8,450,000	20,850,000	5,100,000	10,200,000	10,650,000
March	5,200,000	26,050,000	5,675,000	15,875,000	10,175,000
April	6,200,000	32,250,000	5,100,000	20,975,000	11,275,000
May	650,000	32,900,000	5,100,000	26,075,000	6,825,000
June	10,825,000	43,725,000	5,675,000	31,750,000	11,975,000
July	1,000,000	44,725,000	5,100,000	36,850,000	7,875,000
August	6,500,000	51,225,000	5,100,000	41,950,000	9,275,000
September	1,000,000	52,225,000	5,675,000	47,625,000	4,600,000
October	11,075,000	63,300,000	5,100,000	52,725,000	10,575,000
November	200,000	63,500,000	5,100,000	57,825,000	5,675,000
December	850,000	64,350,000	5,675,000	63,500,000	850,000

The above forecast was based on the assumption that the 1988 budget would amount to Sw F 63,465,000 (say Sw F 63,500,000).

APPENDIX XXI

MEASURES TO ENCOURAGE PAYMENT OF OUTSTANDING CONTRIBUTIONS

Note by the Secretariat

1. In reviewing the situation of outstanding contributions at its meetings in April 1987, the Committee on Budget, Finance and Administration reported in document L/6151 as follows:

"23. The Committee requested the secretariat to continue its efforts to secure payment of contributions in arrears. It was also recalled that an assessed contribution became due and payable on 1 January of the year to which it referred and that each contracting party was expected to comply with these requirements. With regard to current year's contributions, some members of the Committee suggested that there should be further study of systems whereby interest yielded on investments would be refunded to contracting parties which paid their contributions early in the year when they were due. This examination should include a comparison of the systems recently adopted by the International Civil Aviation Organization and the Organisation for Economic Co-operation and Development. Some members urged the adoption of a system such as these.

"24. Other members of the Committee remarked that the distribution of interest would reduce the miscellaneous income and, consequently might have a counter effect on the cash position if adequate measures were not adopted at the same time.

"26. Some members of the Committee considered that the present minimum contribution of 0.12 per cent represented a heavy burden on the smaller and least developed contracting parties, and were of the opinion that reducing this minimum could scale back contributions in arrears. It was agreed that this matter should be further examined at a forthcoming meeting."

2. The arrears of contributions have been increasing regularly. For the last ten years the situation at the end of each financial year has steadily deteriorated as shown below:



-----  
Amounts outstanding as at 31 December  
(in Swiss francs)  
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Year	Against prior year's assessment	Against current year's assessment	Total net amount	Total amounts outstanding as percentage of current year's total assessments
1977	1,701,282	1,632,093	3,333,375	9.36
1978	2,063,676	2,557,167	4,640,843	12.26
1979	3,013,992	1,670,191	4,684,183	12.39
1980	2,917,265	1,582,902	4,500,167	11.54
1981	3,350,574	2,657,717	6,008,291	14.87
1982	3,988,659	2,453,447	6,442,106	14.51
1983	4,869,150	3,102,781	7,971,931	16.38
1984	5,964,601	3,665,085	9,629,686	18.97
1985	7,753,707	3,760,039	11,513,746	20.38
1986	9,464,530	7,738,466	17,202,996	29.31

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3. It is now imperative that early measures be taken in order to correct the financial situation of the Organization. In this connection it is proposed that the following action be taken:

(a) with a view to encouraging the contracting parties to pay their contributions as early as possible in the year in which they fall due, the interest earned by investing the funds received by the secretariat should be refunded to the contracting parties pro rata, depending on the amount of their payments and on the date which they are made. To that end, it is proposed that one of the schemes in force at OECD (Annex I) or at ICAO (Annex II) be applied as from 1 January 1988. As a consequence, the miscellaneous income in the annual income budget estimates will no longer include the item for interest earned on investments;

(b) in order to alleviate the heavy burden on smaller and least developed contracting parties which represent the present minimum contribution of 0.12 per cent and to encourage these contracting parties to pay their contributions promptly, the minimum contribution should be set at 0.03 per cent with effect as from 1 January 1988;

(c) to urge the contracting parties which have not paid their contributions for the current year or for previous years, that they advise the secretariat before 31 December 1987 of their payment schedule for current year's contributions and that they conclude an instalment payment arrangement with regard to arrears for previous years.

4. Annex III provides a distribution of the 1986 earned interest according to both the ICAO and the OECD systems.

ANNEX I

System based on the OECD encouragement scheme

(i) Generalities

1. It should be noted that the elimination of the item "interest on investments" under the heading "miscellaneous income" in the annual income budget estimates necessitates increasing by a corresponding amount the overall scale of contributions. The difference compared with the present situation consists in crediting to certain countries, i.e. those which pay their contributions in due time, interest amounts in excess of the corresponding increases in their contributions and, as a result, in increasing contributions of countries in arrears.

2. However, the encouragement afforded by the proposed scheme is limited to those countries which pay their contributions during the year for which they are due, because contracting parties in arrears for more than one year are encouraged to pay more promptly only to the extent that they can pay all their arrears, which, in some cases, relate to several budget years. In order to encourage payment of such arrears, the Committee might study the feasibility of charging interest on arrears of contributions in the case of countries which pay their contributions more than one year after the date when they fall due.

(ii) Technicalities

3. As a general rule, the secretariat, upon receiving contributions, invests in short-term deposits the funds which are not to be used immediately. Since the total interest received is a combination of three factors:

- (a) the amount of funds held in deposit;
- (b) the duration of the deposits;
- (c) the interest rate;

the amount to be distributed can only be known with precision at the close of the budget year. Assuming that the total amount is to be credited between certain contracting parties, the crediting operation can physically take place only after the beginning of the new financial year, in other words, too late in principle, for the amount credited to be deducted from the contributions assessed for the new financial year. Two measures can be envisaged here: a refund, or the opening of a credit. It would seem that the refund possibility should be dismissed, because it would entail cross-payments (as a contracting party could send a cheque in payment of its contribution and receive in return a cheque corresponding to its share in the interest apportionment) and would not facilitate cash handling by the secretariat. The second measure would consist in book-keeping entries whereby the contributions assessed for the second following year would be reduced by the amount of interest accrued. The scheme would work as follows:

- YEAR A - interest is credited; at the end of the year the allocation of interest is determined;
- YEAR A + 1 - the contributions assessed for year A+2 are calculated when the budget estimates are prepared; interest credit is taken into account and deducted from the contributions assessed for year A+2;
- YEAR A + 2 - payment of contribution assessed less interest credited.

4. Bearing in mind that the date of payment and the amount paid are two important factors, one could consider that the determination of the amounts of interest to be distributed should be based on a formula under which these two factors would serve as a basis for the calculations of interest entitlements. As the total interest figure would not be known before the end of the financial year, the calculation should be made in terms of points or numbers, to which a value would be assigned at the end of the year.

5. Where a contribution was received during the year when it was due, a fairly precise and equitable method would, based on the study made by the OECD, consist in determining the number of points to be credited to the account of the contracting party concerned, but the calculation could be simplified as follows;

number of points =  $\frac{\text{amount}}{10,000} \times \text{number of days to run up to the end of the year (360 days)}$

For example - assuming a country paid Sw F 200,000 on 17 March, the number of points crediting in its favour would result from the following formula:

$$\frac{200,000 \times 283}{10,000} = 5,660$$

Assuming further that the total number of points apportioned during the year amounted to 350,000 and that the amount of interest to be distributed was Sw F 150,000, the amount credited to the country concerned would be:

$$\frac{150,000 \times 5,660}{350,000} = 2,426$$

6. Should the country have paid its contribution on 10 October (number of days to run up to the end of the year: 77) the amount credited would have been Sw F 660. The implementation of such a scheme could be made still more encouraging if points were granted only to countries which paid their contributions during a certain period, for example between 1 January and 30 September, or even between 1 January and 30 June.

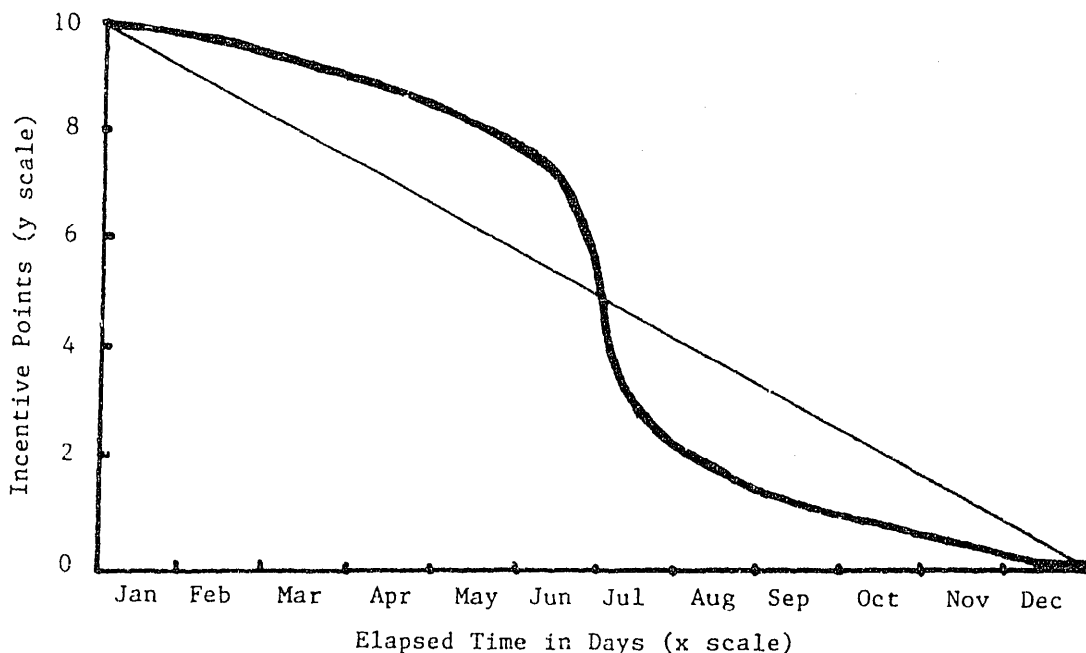
ANNEX II

System based on the ICAO encouragement scheme

1. The following graph represents the proposed method for determination of the number of incentive points to be awarded for each one thousand dollars of current year contribution received by the Organization on any particular day of the current year.

2. The vertical scale (y) represents the incentive points to be awarded, ranging from ten points for payments made on or before 1 January of the current year, to zero points for payments made on the last day of the year. The horizontal scale (x) represents the time scale of the current year as 12 months.

3. The formula represented in the graph is a variation of the equation  $x = -y^3$ , which describes an "S" curve. Use of an "S" curve formula takes into account the number of days during the year for which funds are available to the Organization, but giving comparatively greater reward for payments made in the first half of the year and comparatively lesser reward for payments made in the second half of the year.



Factors have been added to the basic equation  $x = -y^3$  to make it applicable to the parameters which have been selected, that is, the ten point incentive scale and the 12 months time scale. The formula representing the "S" curve shown is:

$$y = 5 + 3 \sqrt[3]{125 - \frac{250x}{360}}$$

For example - a Contracting Party being assessed a contribution of Sw F 200,000 makes a full payment on 17 March (day 77). Assume the total incentive points earned by all Contracting Parties for the year is 130,000 and that the interest to be distributed amounts to Sw F 150,000.

The incentive share would be determined in two steps.

Step 1 - At time of receipt of contribution  
Awarding of incentive points

- a) Calculation of incentive points for payment on day 77
- $$= 5 + 3 \ 125 - (\text{day of payment} \times \frac{250}{360})$$
- $$= 5 + 3 \ 125 - (77 \times \frac{250}{360})$$
- = 9.15 incentive points ( per Sw F 1,000 payment)
- b) Calculation of incentive points for payment of Sw F 200,000
- = 9.15 x amount of payment (in thousands)
- = 9.15 x 200
- = 1,830 incentive points awarded

Step 2 - At time of Assembly  
Sharing of incentive amount between eligible Parties

- a) Calculation of incentive amount applicable to each incentive point earned by all Contracting Parties for the year.
- $$= \text{Sw F } \frac{200,000}{130,000} = \text{Sw F } 1.538 \text{ per incentive point}$$
- b) Calculation of incentive amount applicable to the contribution of Sw F 200,000 made on 17 March.
- = Sw F 1.538 x 1,830 (from Step 1)
- = Sw F 2,815 representing the rebate

Should the same country have paid its contribution on 10 October (day 283) the incentive amount (all the other parameters remaining unchanged) would have only been Sw F 261 i.e. comparatively much less.

ANNEX III

Allocation of Interest  
(Example based on actual receipts of contributions in 1986)

CONTRIBUTIONS FROM CONTRACTING PARTIES	1986		1986		1986		Sw F 251,771	
	Payment Sw F	Date	Day o/y	Points	Rebate	Days t/e	Points	Rebate
Argentina/Argentine.....	264,150	28.07.86	209	602	435	151	39,887	880
Australia/Australie.....	833,217	10.03.86	69	7,712	5,575	291	242,466	5,344
	23,738	27.06.86	178	145	105	182	4,320	95
	65	31.12.86	365	0	0	-5	(0)	(0)
Austria/Autriche.....	639,830	20.03.86	79	5,838	4,220	281	179,792	3,963
Barbados/Barbade.....	35,220	23.05.86	143	280	202	217	7,643	168
	35,220	31.07.86	212	77	56	148	5,213	115
Belgium/Belgique/Belgica.....	1,807,960	25.02.86	56	17,024	12,306	304	549,620	12,114
Burma/Birmanie/Birmanie.....	70,400	07.02.86	38	677	490	322	22,669	500
Cameroun/Cameroun/Camerun.....	2,633	17.02.86	48	25	18	312	821	18
	67,807	30.05.86	150	526	380	210	14,239	314
Canada/Canada.....	2,664,980	07.01.86	7	26,475	19,137	353	940,738	20,735
Chile/Chili.....	5,304	31.12.85	1	53	38	359	1,504	42
	123,836	27.01.86	27	1,206	872	333	41,237	909
Cyprus/Chypre/Chipre.....	70,440	27.08.86	239	109	79	121	8,523	188
Czechoslovakia/Tchécoslovaquie/Checoslovaquia.....	622,220	18.07.86	199	1,641	1,186	161	100,177	2,208
Denmark/Danemark/Dinamarca.....	592,870	27.01.86	27	5,772	4,173	333	197,426	4,352
Egypt/Egypte/Egipto.....	228,930	14.11.86	318	97	70	42	9,615	212
Finland/Finlande/Finlandia.....	469,600	07.02.86	38	4,518	3,266	322	151,211	3,333
France/Francia.....	3,797,890	05.02.86	36	36,618	26,469	324	1,230,516	27,122
Germany (FR) /Allemagne (RF) /Alemania (RF).....	2,967,285	08.01.86	8	29,450	21,288	352	1,044,484	23,022
	2,967,285	21.05.86	141	23,747	17,166	219	649,835	14,323
Greece/Grèce/Grecia.....	252,410	18.07.86	199	666	481	161	40,638	896
Hong Kong.....	618,460	17.06.86	168	4,346	3,142	192	118,744	2,617
Hungary/Hongrie/Hungria.....	311,110	14.05.86	134	2,543	1,838	226	70,311	1,550
Iceland/Islande/Islandia.....	5,400	31.12.85	1	54	39	359	1,939	43
	65,040	11.02.86	42	623	450	318	20,683	456
India/Inde.....	422,640	08.07.86	189	1,335	965	171	72,271	1,593
Indonesia/Indonésie.....	655,400	20.02.86	51	6,210	4,489	309	202,519	4,464
	25,520	09.10.86	282	22	16	78	1,991	44
Ireland/Irlande/Irlanda.....	328,720	20.01.86	20	3,224	2,330	340	111,765	2,463
Israel/Israël.....	275,890	28.05.86	148	2,155	1,558	212	58,489	1,289
Italy/Italie/Italia.....	2,665,822	20.05.86	140	21,403	15,471	220	586,481	12,927
	186,998	29.09.86	272	187	135	88	16,456	363

Jamaica/Jamaïque.....	70,440	12.08.86	224	132	95	136	9,580	211
Japan/Japon.....	5,136,250	21.04.86	111	44,337	32,049	247	1,278,926	28,189
Korea, Republic/Corée République/.....								
Corea, República.....	950,940	05.09.86	248	1,318	952	112	106,505	2,348
Kuwait/Koweït.....	328,720	20.10.86	293	236	171	67	22,024	485
Luxembourg/Luxemburgo.....	158,490	27.01.86	27	1,563	1,115	333	52,777	1,163
Malaysia/Malaisie/Malasia.....	498,950	05.09.86	248	691	500	112	55,882	1,232
Malta/Malte.....	70,440	20.02.86	51	667	482	309	21,766	480
Mauritius/Maurice/Mauricio.....	70,440	16.04.86	106	614	444	254	17,892	394
Netherlands, Kingdom of/Pays-Bas, Royaume des/.....								
Países Bajos, Reino de los.....	2,500,620	03.03.86	62	23,265	16,889	298	745,185	16,425
New Zealand/Nouvelle-Zélande/Nueva Zelandia.....	205,450	09.05.86	129	1,702	1,230	231	47,459	1,046
Norway/Norvège/Noruega.....	587,000	10.01.86	10	5,815	4,203	350	205,450	4,528
Pakistan/Pakistán.....	146,596	31.01.86	31	1,421	1,027	329	48,230	1,063
Poland/Pologne/Polonia.....	154	31.10.86	304	0	0	56	9	0
Portugal.....	405,030	22.10.86	295	281	203	65	26,327	580
Singapore/Singapour/Singapur.....	264,150	30.09.86	273	261	189	87	22,981	507
South Africa/Afrique du Sud/Sudáfrica.....	651,570	22.07.86	203	1,617	1,169	157	102,296	2,255
Spain/Espagne/España.....	633,960	26.03.86	85	5,731	4,143	275	174,339	3,843
Sri Lanka.....	927,460	31.07.86	212	2,030	1,467	148	137,264	3,025
Sweden/Suède/Suecia.....	70,440	30.04.86	120	596	431	240	16,906	373
Switzerland/Suisse/Suiza.....	992,030	10.01.86	10	9,827	7,103	350	347,211	7,653
Thailand/Thaïlande/Tailandia.....	997,900	11.02.86	42	9,556	6,908	318	317,332	6,994
Turkey/Turquie/Turquia.....	305,240	08.07.86	199	964	697	171	52,196	1,150
United Kingdom of Great Britain and Northern Ireland/Royaume-Uni de Grand-Bretagne et d'Irlande du Nord/Reino Unido de Gran Bretaña e Irlanda del Norte.....	297,630	29.05.86	149	2,238	1,618	211	60,690	1,338
Uruguay.....	3,842,740	19.06.86	170	26,545	19,188	190	730,121	16,093
Yugoslavia/Yougoslavie.....	70,440	31.10.86	304	41	30	56	3,945	87
Zimbabwe.....	410,900	31.07.86	212	899	650	148	60,813	1,340
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This table shows only those contracting parties which paid their 1986 contributions in full and have no outstanding contributions and therefore would be eligible for a rebate.