#### **GENERAL AGREEMENT ON**

#### TARIFFS AND TRADE

RESTRICTED L/6668 26 April 1990

Limited Distribution

#### ADMINISTRATIVE AND FINANCIAL QUESTIONS

#### Final Position of the 1989 Budget of the GATT

1. In accordance with the CONTRACTING PARTIES' standing instructions regarding reporting on the results at the end of the financial period, the Director-General's proposals for dealing with any savings or deficits, the financial position concerning the transfer of credits between sections of the budget, and any advances made from the Working Capital Fund, the Director-General submits the following information.

#### I. EXPENDITURE BUDGET

- 2. The CONTRACTING PARTIES appropriated Sw F 64,861,000 for the financial year 1989. Total obligations incurred in 1989 amounted to Sw F 65,186,802 and the originally approved budget was therefore exceeded by Sw F 325,802. It will be recalled that within the appropriations of Sw F 64,861,000, an amount of Sw F 500,000 for the Trade Policy Review Mechanism was frozen at the time of the approval of the 1989 budget pending acceptance of a detailed proposal for utilization of these funds (L/6408). From the Sw F 500,000, Sw F 474,000 were subsequently approved by the Council (C/M/234), upon recommendation of the Budget Committee (L/6522), leaving an unappropriated balance of Sw F 26,000.
- 3. The Budget Committee reported to the Council (L/6577) on anticipated unavoidable over-expenditures which were then estimated at Sw F 620,000. They were due to (i) adjustments within the United Nations Common System with regard to salaries and contributions to the United Nations Joint Staff Pension Fund (see paragraph 11), and (ii) the meeting in April 1989 of the Trade Negotiations Committee. These were all factors which were unknown and could not be anticipated at the time the 1989 budget estimates were presented to the Budget Committee and thus entailed extraordinary expenditure. Furthermore, it was decided that the additional expenditure, pursuant to the decision that health insurance for GATT staff and retirees would be provided by the Caisse Maladie Suisse d'Entreprises with effect from 1 July 1989, would be met by a withdrawal from the Working Capital Fund if savings in other budgetary sections could not cover the over-expenditure (L/6497 and C/M/232).
- 4. Taking into account savings which occurred under other budgetary items, the net result of all of these factors is an overall excess of expenditure amounting to Sw F 325,802 mentioned in paragraph 2 above. In order to cover

this amount, authority is hereby sought to increase the original appropriation and to utilize the unappropriated balance of Sw F 26,000 under the Trade Policy Review Mechanism as follows:

	Sw F
Section 3 - Salaries	200,729
Section 6 - Common staff costs: Contribution to United Nations Joint Staff Pension Fund	151,073
Section 15 - Trade Policy Review Mechanism	(26,000)
	325,802

- 5. The amount of Sw F 325,802 needs to be withdrawn from the Working Capital Fund. Authority is sought to consider these expenditures under paragraph iii(b) of the rules governing the use of the Fund (Spec(86)6)/Rev.1, Annex II). Accordingly, the corresponding advances are to be reimbursed to the Fund by including an appropriate credit in the 1991 Budget.
- 6. Excess expenditure of Sw F 1,487,432 over approved appropriations outlined in paragraph 10 below was partially offset by savings of Sw F 1,161,630, detailed in paragraph 7 below. It should be noted that, on the basis of criteria such as number of meetings and number of pages reproduced, expenditures were more accurately allocated between the regular budget and the Uruguay Round, resulting in savings under one part and over-expenditure under another.

7. Savings occ	curred on the following sections:	Sw F
Section 1 - F	Forty-fifth Session of the CONTRACTING PARTIES	6,870
Section 2 - N	Meetings of the Council and other meetings	1,834
Section 4 - I	Dispute Settlement Panels	20,514
Section 7 - 0	Common Services	107,711
Section 9 - F	Representation and Hospitality	11,110
Section 14 - 1	International Trade Centre UNCTAD/GATT	987,591 1,135,630
	Trade Policy Review Mechanism (unappropriated balance)	26,000 1,161,630

- 8. The savings which arose on Section 1 (Forty-fifth Session of the CONTRACTING PARTIES) were due to the fact that the session was held in the International Conference Centre (CICG) in Geneva for which rental cost is lower than that at the International Labour Office (ILO) on the basis of which the estimates were made. Savings arose on Section 4 (Dispute Settlement Panels) because there were nine fewer panels than anticipated and panelists from outside Geneva were paid for 124 days, whereas some 180 had been anticipated. With regard to Common Services, costs for electricity and heating proved to be less than had been foreseen. Savings were also noted under telephone rental when relevant costs were apportioned between the regular budget and that of the Uruguay Round.
- 9. Under the heading of the International Trade Centre UNCTAD/GATT (ITC), savings in the context of the revised estimates for the biennium 1988-89, were effected mainly due to the revised rate of exchange, partially offset by an increase in the revised rates of inflation. Other savings were made under salaries and common staff costs, temporary assistance, contractual translation and printing, general operating expenses and communications costs.
- 10. Excess expenditure over appropriations of Sw F 1,487,432 was incurred under the following sections:

		Sw F
Section 3 -	Salaries	200,729
Section 5 -	Missions	45,143
Section 6 -	Common Staff Costs	754,656
Section 8 -	Printing	57,682
Section 10 -	Permanent equipment	116
Section 12 -	Trade Policy Training Courses	3,708
Section 13 -	Uruguay Round	360,869
Section 15 -	Trade Policy Review Mechanism	64,529
		1,487,432
		******

11. The excess expenditure in respect of Salaries (Section 3) was primarily the result of an increase of a partial class of post-adjustment representing approximately 5 multiplier points with effect from 1 June 1989, and which was unforeseen at the time of the approval of the 1989 budget. In addition, General Service category salaries were increased by 2.89 per cent whereas only 2 per cent had been foreseen. The main reason for the excess expenditure on Missions (Section 5) was due to unforeseen travel by staff members, especially at the higher levels, prior to the Trade Negotiations Committee meeting in April 1989. Under Common Staff Costs (Section 6), the two most significant factors for the over-expenditure were the contribution to the United Nations Joint Staff Pension Fund and the cost of health insurance for GATT staff and retirees. The first was affected by the increase of 5.7 per cent in the level of pensionable remuneration for staff in the Professional category and above as of 1 May 1989, as well as the higher than anticipated increase in General Service category salaries. The Director-General was authorized to overspend the second after the decision to join the Caisse Maladie Suisse d'Entreprises with effect from 1 July 1989 (see paragraph 3).

- 12. The main reason for the excess expenditure under the allocation for Printing (Section 8) was a 58 per cent increase in the number of pages (313 in 1988; 492 in 1989) of the 35th Supplement of the Basic Instruments and Selected Documents.
- 13. The allocation for the Uruguay Round (Section 13) was overspent as a result of the intensive pace of activities related to the Round. It is reflected mainly in such areas as interpretation for meetings (790 work days in 1989 as opposed to 753 in 1988), missions, overtime, and postal services. The provision for salaries was overspent for the same reasons outlined in paragraph 10 above. Additionally, the assignment of part of the telephone rental costs to the Uruguay Round, while resulting in savings under the regular budget (see paragraph 7), resulted in an overspending under the Round. Finally, the cost of the meeting of the Trade Negotiations Committee in April 1989, for which no provision was made, amounted to Sw F 115,516 (see paragraph 3).
- 14. The Trade Policy Review Mechanism (Section 15) was overspent in such areas as salaries (see paragraph 11), missions (three missions for two staff members each were foreseen while four missions for a total of eleven staff members were necessary), travel and removal expenses for newly-recruited staff, and costs for reproducing the first set of Trade Policy Reviews.
- 15. In addition to the use of the unappropriated balance of Sw F 26,000 under Section 15 Trade Policy Review Mechanism (see paragraph 4), transfers between budgetary sections of Sw F 1,135,630 are necessary in order to cover excess expenditure over approved appropriations on the sections mentioned in paragraph 10 above by savings on other sections. Authority is sought to increase these appropriations accordingly as follows:

Transfers from:	<u>Sw F</u>
Part I: MEETINGS	
Section 1 - Forty-fifth Session of the CONTRACTING PARTIES	6,870
Section 2 - Meetings of the Council and other meetings	1,834
Part II: SECRETARIAT	
Section 4 - Dispute Settlement Panels	20,514
Section 7 - Common Services	107,711
Section 9 - Representation and Hospitality	11,110
Part V: INTERNATIONAL TRADE CENTRE UNCTAD/GATT	
Section 14 - Contribution to the International	
Trade Centre UNCTAD/GATT	987,591
	1,135,630
	经基本基础的基本的

	Sw F
Transfers to:	
Part II: SECRETARIAT	
Section 5 - Missions	45,143
Section 6 - Common Staff Costs	603,583
Section 8 - Printing	57,682
Section 10 - Permanent Equipment	116
Part III: TRADE POLICY TRAINING COURSES	
Section 12 - Trade Policy Training Courses	3,708
Part IV: URUGUAY ROUND	
Section 13 - Uruguay Round	360,869
Part VI: TRADE POLICY REVIEW MECHANISM	
Section 15 - Trade Policy Review Mechanism	64,529
	1,135,630

#### II. INCOME BUDGET

16. Amounts totalling Sw F 64,894,888 were credited as budgetary income in 1989, which exceeded the approved estimates by Sw F 33,888.

		Approved estimates Sw F	Income credited Sw F	Excess of income Sw F
Contributions contracting		63,790,000	63,790,000	-
Miscellaneous	income	1,071,000	1,104,888	33,888
		64,861,000	64,894,888	33,888

17. The net excess of miscellaneous income, amounting to Sw F 33,888 resulted from a number of items as follows:

	1989 Budget Sw F	1989 Actual Sw F	Balance Sw F
Sale of publications	160,000	164,224	4,224
Profit or (loss) on exchange	50,000	(79,581)	(129,581)
Savings or (loss) on previous year's outstanding obligations	98,000	79,323	(18,677)
Refund of staff costs for staff employed at Centre William Rappard on behalf of other occupants	690,000	736,179	46,179
Overhead on Trust Funds	12,000	9,381	(2,619)
Rental of meeting rooms and office space at "Centre William Rappard" to others	20,000	20,950	950
Contributions of Observer countries	-	19,000	19,000
Others	41,000	155,412	114,412
	1,071,000	1,104,888	33,888

#### III. EARLY PAYMENT ENCOURAGEMENT SCHEME

18. No provision was included for income on investments pursuant to the Council's approval (C/M/226) of the Budget Committee's recommendation (L/6384) to introduce a system to encourage payment of contributions whereby interest earned on the current year's contributions would be refunded to contracting parties on the basis of calculations which take account of the amount and date of payment. Annex C shows the apportionment of the amount of Sw F 456,901 earned as interest in 1989. The apportioned amounts will be deducted from the relevant contracting parties' assessed contributions for 1991.

#### IV. SURPLUS ACCOUNT

19. The Surplus Account, reproduced in Annex B, showed a deficit at 31 December 1989 of Sw F 1,949,571. Receipts in respect of arrears in 1989 amounted to Sw F 1,989,586; from this amount, Sw F 539,869 was assigned in order to increase the level of the Fund to Sw F 4 million, in accordance with the decision of the Council (L/6384 and C/M/226). In addition, Sw F 272,065, representing the 1988 deficit, were repaid to the Working Capital Fund. The 1989 deficit was entirely covered by a transfer from the Working Capital Fund.

#### V. WORKING CAPITAL FUND

- 20. The above-mentioned transfer of Sw F 272,065 was made to the Working Capital Fund to cover a 1988 deficit in the Surplus Account. This was made in accordance with the authority contained in document L/756, paragraph 10, of 27 November 1957, which stipulates that subsequent receipts of outstanding contributions are to be credited to the Working Capital Fund to the extent necessary to reimburse the advance made. In addition, the Fund was increased by Sw F 539,869 in accordance with the decision of the Council mentioned in paragraph 19 above.
- 21. Taking into account the interest of Sw F 182,397 credited to the Fund and the above-mentioned increase, the principal of the Fund amounted to Sw F 4,182,397 at 31 December 1989. From this amount, Sw F 1,949,571 had been transferred to offset the 1989 deficit. Thus on 31 December 1989 the Working Capital Fund stood at Sw F 2,232,826.
- 22. Of the Sw F 1,949,571 withdrawn from the Working Capital Fund, Sw F 325,802 will be reimbursed to the Fund by a credit in the 1991 budget and Sw F 1,623,769 from contributions in arrears received in 1990.

POINTS FOR DECISION: Paragraph 4

Paragraph 5

Paragraph 15

ANNEX A/ANNEXE A/ANEXO A

## STATEMENT OF OUTSTANDING CONTRIBUTIONS AS AT 31 DECEMBER 1989/ETAT DES ARRIERES DE CONTRIBUTION AU 31 DECEMBRE 1989/CONTRIBUCIONES PENDIENTES AL 31 DE DICKENBRE 1989

Contracting Parties and Associated Governments/ Parties Contractantes et Gouvernements associés/		ss francs/Francs		
Partes Contratantes y Gobiernos asociados	1969/1987	1938	1989	Total 1969/1989
		· · · · · · · · · · · · · · · · · · ·	,	**************
Antigua and Barbuda/Antigua et Parbuda/				
Antigua y Barbuda	72,120	72,228	19,137	163,48
Argentina/Argentine			197,749	197,749
Bang ladesh		•••••	108	108
Belize/Bélize/Belice	271,091	-	15,365	286,450
Benin/Bénin	322,938	72,228	19,137	414,303
Botswana	72,120	72,228	31,895	176,243
Burkina Faso	314,514	•	-	314,514
Burundi	594,395	72,228	19,137	685,760
Cameroon/Cameroun/Camerún	63,790	-	-	63,790
Central African Republic/République				
centrafricaine/República Centroafricana	477,900	72,228	19,137	569,26
Chad/Tchad	760,481	<b>59,</b> 378	19,137	838,996
Chile/Chili	•••••	•••••	40,044	40,044
Congo	504,227	72,228	25,516	601,97
Ote d'Ivoire	98,793	-	-	98,793
Cuba	400,000	-	-	400,000
Dominican Republic/République Dominicaine				
República Dominicana	673,388	-	38,274	711,66
Gabon/Gabón	192,480	22.953	38,274	253.70
Gambia/Gambie	590,173	72.228	19,137	681,53
Ghana	182,296	72.228	25,516	280,04
Buyana	329,450	72,228	19,137	420.81
laiti/Haïti/Haití	200,200	-	19,137	219.33
Kenya	72,772	72,228	44,653	189,65
esotho			19,137	19,13
Madagascar	188.535	-	-	188.53
ła lawi	79,947	_	_	79.94
la idives/Ma idivas	72,120	108	19.137	91,36
Mauritania/Mauritanie	636,619	72,228	19,137	727,98
Vicaraqua	412,136	53,353	19,13/	465,48
ricaragua	276,811	72,228	- 19.137	368.17
viger/Niger	210,011		19,137 274,297	274,29
Peru/Pérou/Perú	399.086	•••••	<del>-</del>	•
Philippines/Filipinas	383,089	- 64.494	89,306 184,991	488,399 632,57

Contracting Parties and Associated Governments/	Swiss francs/Francs suisses/Francos suizos			
Parties Contractantes et Gouvernements associés/ Partes Contratantes y Gobiernos asociados	1969/1987	1988	1989	Total 1969/1989
Romania/Roumanie/Rumania	759,200	319,007	338,087	1,416,294
Rwanda			19,137	19,137
Senega 1/Sénéga 1	324,202	-	-	324,202
Sierra Leone/Sierra Leona	683,300	72,228	19,137	774,665
Suriname	210,360	72,228	19,137	301,725
Tanzania/Tanzanie/Tanzania	437,059	2,259	25,516	464,834
Togo	128,174	-	•	128,174
Trinidad and Tobago/Trinite-et-Tobago/				
Trinidad y Tabago		••••	49,352	49,352
Turkey/Turquie/Turquia	• • • • • • • • • • • • • • • • • • • •		108	108
Uganda/OugandaUnited States of America/Etats-Unis d'Amérique/	506,778	72,228	19,137	598,143
Estados Unidos de América	2,953,890	-	1.059.901	4.013.791
Uruguay	••		806	806
Zaire/Zaïre	430.900	71.228	51.032	554,160
Zambia/Zambie	76,530	•	-	76,530
	15,151,864	1,677,200	2,836,982	19,666,046

Balance at 31 December 1989

#### ANNEX B

## SURPLUS ACCOUNT (in Swiss Francs)

Balance at 1 January 1989 NIL Excess of 1989 miscellaneous income over estimated income 33,888 Excess of 1989 expenditure over estimated expenditure (325,802)(291,914) Transfer from provision for contributions in arrears in respect of receipts of arrears in 1989 1,989,586 Contributions in arrears received and assigned to increase Working Capital Fund (539,869)1,157,803 Repayment to Working Capital Fund (272,065)Transfer to provision for contributions in arrears in respect of 1989 contributions in arrears (2,836,982) Write-off of irrecoverable invoices (48)1,721 Receipt in respect of 1988 write-off (3,107,374)Accumulated deficit at 31 December 1989 (1,949,571)Covered by transfer from Working Capital Fund: - to be reimbursed to Working Capital Fund by a credit in 1991 budget 325,802 - to be reimbursed to Working Capital Fund from contributions in arrears received in 1990 1,623,769 1,949,571

NIL

### ANNEX C/ANNEXE C/ANEXO C

# EARLY PAYMENT ENCOURAGEMENT SCHEME: INTEREST DISTRIBUTED/PLAN VISANT A ENCOURAGER LE PAIEMENT RAPIDE DES CONTRIBUTIONS: INTERETS RISTOURNES/PLAN DE INCENTIVOS PARA EL PRONTO PAGO DE CONTRIBUCIONES: INTERESES REEMBOLSADOS

Austria/Autriche.         7,674           Bangladesh         115           Belgium/Belgique/Bélgica.         21,144           Belziz/Bélize/Belice.         22,266           Burkina Faso.         200           Cameroon/Cameroun/Cameroun         400           Cameroon/Cameroun/Cameroun         400           Caneda/Canadá.         34,811           Chile/Chili.         17/           Colombia/Colombie.         1,19           Cuba.         78           Cyprus/Chypre/Chipre.         24           Czechos lovak ta/Tchécos lovaquie/Checos lovaquia.         56           Demark/Danemark/Dinamarca.         7,88           Egypt/Egypte/Egipto.         74           Friance/Francia.         42,03           Germany (FR) /Allemania (RF).         56,36           France/Fracia.         42,03           Germany/Hongrie/Hungria.         14,55           Hungary/Hongrie/Hungria.         3,13           Licalan/Lisaled/Islandia.         3,64           Ireland/Islande/Irianda.         3,64           Irialy/Italie/Irialia.         3,64           Irialy/Italie/Irialia.         3,64           Irialy/Italie/Irialia.         3,64           Irialy/Italie/Irialia. </th <th>Contracting Parties and Associated Governments/ Parties Contractantes et Gouvernements associés/</th> <th>Sw F/FS</th>	Contracting Parties and Associated Governments/ Parties Contractantes et Gouvernements associés/	Sw F/FS
Australia/Australie.         9,933           Austria/Autriche         7,676           Barbados/Barbade.         15           Belglum/Belgique/Bélgica.         21,144           Bellze/Béliz/Bélice.         21,24           Brazil/Brésil/Brasil.         2,666           Burkina Faso.         200           Cameroon/Cameroum/Camerúm.         40           Caneroon/Cameroum/Camerúm.         34,818           Chile/Chill.         11,79           Côte d'Ivoire.         10           Cuba.         70           Czechos lowak ta/Tchécos lowaquie/Checos lowaquia.         56           Demark/Danemark/Dinamarca.         7,88           Egypt/Egypte/Egipto.         74           Finland/Finlande/Finlandia.         6,26           Fernance/Francia.         42,03           Gereacy (Frè Celàrece) (Frecia.         1,86           Hong Kong.         14,55           Hungary/Hongrie/Hungria.         3,31           Ice land/Is lande/Is landia.         42,95           India/Inde         2,96           Indonesia/Indonésie.         5,00           Ire land/Irlande/Irlande.         3,42           Japan/Japon/Japón/Japón.         34,22           Korea, República de.<		
Bangladesh         15           Barbados (Barbade         155           Bel jrum/Bel jque/Bel jqtea         21,144           Bel jrum/Bel jque/Bel jqtea         21,144           Bel jrum/Bel jque/Bel jqtea         22           Brazi 1/Brési 1/Bresi 1         2,665           Brazi 1/Brési 1/Bresi 1         2,665           Emracon/Cameroun/Camerún         400           Canada (Canadá         34,811           Canada (Canadá         34,811           Chile/Chill         11,96           Côte d'Ivoire         10           Cuba         76           Cyprus/Chypre/Chipre         24           Czechos lovak ta/Tchécos lovaquie/Checos lovaquia         56           Demark/Damark/Dinamarca         56           Egypt/Egypte/Egipto         74           Finland/Finlande/Finlandia         62           France/France/a         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF)         56,93           Greece/Grèce/Grecia         1,866           Hungary/Hongrie/Hungrie         3,13           Loe land/Islande/Islandia         43           Loe land/Islande/Islandia         3,34           Loe land/Irlande/Irlande         2,96           Inreland/Ir		9,937
Barbados/Barbade.         156           Belgium/Belgique/Bèlgica         22,144           Belzia/Bèlgique/Bèlgica         22           Brazil/Brésil/Brasil         2,666           Burkina Faso.         20           Cameroon/Cameroun/Camerún.         40           Canada/Canadá.         34,816           Chile/Chili.         117           Cot lombia/Colombie.         10           Cuba.         76           Cyprus/Chypre/Chipre.         24           Czechos lovak ta/Tchécos lovaquia/Checos lovaquia.         56           Demant/Danemark/Danemark/Dinamarca.         7,888           Egypt/Egypte/Egipto.         74           France/Francia.         42,03           Germany (FR) /Allemania (RF).         56,93           Germany (FR) /Allemagne (RF) /Alemania (RF).         56,93           Germany (FR) /Allemania.         14,55           Hungary/Hongrie/Hungria.         2,96           Localan/Lislande/Irilanda.         31,36           India/Inde.         2,96           Indonesia/Indonésie.         5,00           Inceland/Islande/Irilanda.         31,41           Israel/Israel.         51           Italay/Italia/Italia.         31,61           I	Austria/Autriche	7,674
Belgium/Belgique/Bélgica         21,146           Bellze/Bélize/Bélice         22,666           Burkina Faso         20           Cameroon/Cameroum/Camerún         40           Canada/Canadá         40           Candado (Canadá)         17           Colombia/Colombie         11           Côte d'Ivoire         10           Cyprus/Chypre/Chipre         24           Cycechoslowakia/Tchécoslowaquie/Checoslovaquia         56           Cyprus/Chypre/Egipto         74           Finland/Finlande/Finlandia         6,26           Egypt/Egypte/Egipto         74           Finland/Finlande/Finlandia         56,93           Gereace/Grèce/Grècia         1,86           Hungary/Hongrie/Hungria         3,13           Ice land/Islande/Islandia         43           Indionesia/Indonésie         5,00           Ire land/Irlande         2,96           Korea, Republic of/Corée, République de/         27           Corea, Republic of/Corée, République de/         27           Kunsait/Kowert         87           Luxembourg/Lucemburgo         1,22           Malaysia/Malaisie/Malasia         4,22           Malaysia/Malaisie/Malasia         4,22           Mauri	Bang ladesh	18
Belize/Bélize/Bélice         2           Brazil/Brésil/Brasil         2,666           Brazil/Brésil/Brasil         200           Cameroon/Cameroun/Camerún         400           Canada/Canadá         34,911           Chile/Chili         17           Colombia/Colombie         1,194           Côte d'Ivoire         10           Cuba         76           Cyprus/Chypre/Chipre         24           Czechos lovak ia/Tchécos lovaquie/Checos lovaquia         56           Demark/Danemark/Dinamarca         7,88           Demark/Danemark/Dinamarca         7,88           Cerechos lovak ia/Tchécos lovaquie/Checos lovaquia         6,26           France/Francia         42,03           Germany (FR)         74           Finland/Finlande/F inlandia         6,26           France/Francia         42,03           Greece/Grèce/Grecia         1,66           Hong Kong         14,55           Hungary/Hongrie/Hungria         3,13           Ice land/Islande/Islande/Islanda         43           Indiones ia/Indonés ie.         5,00           Irreland/Islande/Irlanda         3,64           Israel/Israel         27           Jamaica/Jamařque         27 <td>Barbados/Barbade</td> <td>154</td>	Barbados/Barbade	154
Brazil/Brésil/Brasil         2,666           Burkina Faso.         200           Cameroon/Cameroun/Camerún         400           Caneda/Canadá         34,818           Chile/Chili         174           Colombia/Colombie         101           Cuba         78           Cyprus/Chypre/Chipre         24           Cychoslovakia/Tchécos lovaquie/Checos lovaquia         56           Dermark/Danemark/Dinamarca         7,88           Egypt/Egypte/Egypto         74           Frinland/Finlande/Finlandia         6,264           France/Francia         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF)         56,93           Greece/Grèce/Grèce/Crèca         1,866           Hong Kong         14,555           Hungary/Hongrie/Hungria         3,133           Iceland/Islande/Islandia         43           India/Inde         5,000           Ireland/Irlande/Irlanda         3,84           Israel/Israel         5,00           Ireland/Irlande/Irlanda         3,84           Israel/Israel         5,00           Ireland/Ispotal         31,61           Japan/Japon/Japon         34,29           Korea, República de.         13,01 <td>Belgium/Belgique/Bélgica</td> <td>21,146</td>	Belgium/Belgique/Bélgica	21,146
Burkina Faso.         200           Cameroon/Cameroun/Cameroin         400           Canada/Canadá.         34,816           Chile/Chili         11,90           Côte d'Ivoire         101           Cuba.         78           Cyprus/Chypre/Chipre.         245           Cyechos lowakia/Tchécos lowaquie/Checos lowaquia         566           Dermark/Danemark/Dinamarca.         7,886           Egypt/Egypte/Egipto         74           Fin land/Fin lande/Fin landia.         6,266           France/Francia.         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF).         56,93           Gerece/Grèce/Grecia         1,866           Hong Kong.         14,556           Hungary/Hongrie/Hungria         3,13           Ice land/Islande/Islandia.         43           India/Inde         2,96           Indonesia/Indonésie.         5,00           Ire land/Irlande/Irlanda         3,84           Israel/Israeli         51           Israel/Israeli         51           Israel/Japan/Japon/Japón.         34,29           Korea, Repúblic of/Corée, République de/         27           Corea, República de.         37           Kuwait/Koweit	Belize/Bélize/Belice	28
Cameroon/Cameroun/Camerum.       407         Canada/Canadá.       34,816         Chi le/Chi 11       17         Col combia/Colombie.       1,194         Côte d'Ivoire.       100         Cuba.       78         Cyprus/Chypre/Chipre.       24         Czechos lovakia/Tchécos lovaquie/Checos lovaquia.       56         Demant/Danemark/Dinamarca       7,88         Egypt/Egypte/Egipto.       74         Finland/F inlande/F inlandia       6,26         France/Francia.       42,03         Germany (FR) /Allemagne (RF) /Alemania (RF)       56,93         Gerece/Grèce/Grecia.       18,56         Hungary/Hongrie/Hungria.       31,31         Ice land/Islande/Islandia.       43         India/Inde       2,96         Indonesia/Indonésie.       5,000         Ire land/Irlande/Irlanda.       3,84         Israel/Israel.       51         Italy/Italie/Italia.       31,16         Jamai/Japon/Japon/Japon.       34,294         Korea, Repúblic of/Corée, République de/       27         Corea, República de.       13,01         Kuwait/Koweřt.       87         Luxembourg/Luxemburgo.       1,72         Halawii.       <	Brazil/Brésil/Brasil	2,662
Canada/Canadá       34,818         Chile/Chili       17/2         Colombia/Colombie       1,194         Cotte d'Ivoire       10         Cuba       78         Cyprus/Chypre/Chipre       24         Czechos lovakia/Tchécos lovaquie/Checos lovaquia       56         Demark/Danemark/Dinamarca       7,88         Egypt/Egypte/Egipto       74         Finland/Finlanda       6,26/         France/Francia       42,03         Germany (FR) /Allemania (RF)       56,93         Greece/Grèce/Grecia       1,86         Hong Kong       14,55         Hungary/Hongrie/Hungria       3,13         Ice land/Islande/Islanda       43         India/Inde       2,96         Indonesta/Indonésie       5,00         Ire land/Irlande/Irlanda       3,84         Israel/Israël       51         Italy/Italie/Italia       31,16         Jaman/Japon/Japon/Japon       34,29         Korea, Repúblic of/Corée, Répúblique de/       27         Corea, República de       13,01         Kuwait/Koweit       87         Luxembourg/Luxemburgo       1,72         Madagascar       7         Mal ta/ka Ite       <	Burkina Faso	205
Chile/Chili       17/2         Colombia/Colombie       1,194         Côte d'Ivoire       101         Cuba       768         Cyprus/Chypre/Chipre       243         Czechos lovakia/Tchécos lovaquie/Checos lovaquia       566         Denmark/Danemark/Dinamarca       7,888         Egypt/Egypte/Egipto       74         Finland/Finlande/Finlandia       6,26         France/Francia       42,03         Germany (FR) /Allemania (RF)       56,93         Greece/Grèce/Grecia       1,866         Hong Kong       14,556         Hungary/Hongrie/Hungria       3,13         Ice land/Is lande/Is landia       43         India/Inde       2,66         Indonestia/Indonésie       5,000         Ire land/Ir lande/Ir landa       3,84         Israel/Israel       51         Ita iy/Italie/Italia       31,66         Jamaica/Jamaique       27         Jamaia-Jamaique       27         Jamaina/Japon/Japón       34,29         Korea, Repúblic of/Corée, Répúblique de/       7         Luxembourg/Luxemburgo       1,72         Malaysia/Malaisie/Malasia       4,32         Malaysia/Malaisie/Malasia       4,32	Cameroon/Cameroun/Camerún	407
Colombia/Colombie.         1,194           Côte d'Ivoire.         100           Cuba.         76           Cyprus/Chypre/Chipre.         24           Czechoslovakia/Tchécoslovaquia/Checoslovaquia.         56           Demank/Janemark/Janemark/Janemarca.         7,88           Egypt/Egypte/Egipto.         74           Frinland/Finlande/Finlandia.         6,26           France/Francia.         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF).         56,93           Greece/Grèce/Grecia.         1,864           Hong Kong.         14,555           Hungary/Hongrie/Hungria.         3,13           Ice land/Islande/Islandia.         43           India/Inde         2,964           India/Inde/Irlande/Irlande/Irlanda         3,84           Israel/Israel.         51           Itaiy/Italie/Italia.         31,16           Jamaica/Jamařque.         27           Japan/Japon/Japón.         34,29           Korea, República de.         13,01           Kuwait/Koweřt.         87           Luxembourg/Luxemburgo.         1,72           Malaysia/Nalaisie/Malaisia         4,32           Ma laví, Malaysia/Nalaisie/Malaisia         4,32 <td< td=""><td>·</td><td>34,818</td></td<>	·	34,818
Côte d'Ivoire.         101           Cuba.         78           Cyprus/Chypre/Chipre.         24           Czechos lovak ta/Tchécos lovaquie/Checos lovaquia.         56           Demark/Danemark/Dinamarca.         7,88           Egypt/Egypte/Egipto.         74           Finland/Finlande/Finlandia.         6,26           France/Francia.         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF).         56,93           Greece/Grèce/Grecia.         1,86           Hong Kong.         14,55           Hungary/Hongrie/Hungria.         3,13           Ice land/Is lande/Is landia.         43           India/Inde         2,96           Indonesia/Indonésie.         5,000           Ire land/Ir landa/Ir landa         3,84           Israel/Israel         516           Italiy/Italie/Italia.         31,91           Jamai (ca/Jamaïque.         27           Japan/Japon/Japón.         34,29           Korea, República de.         13,01           Korea, República de.         87           Luxembourg/Luxemburgo.         1,72           Malaysia/Malaisie/Malasia.         4,32           Malaysia/Malaisie/Malasia.         4,32           Maltitu/Maur		174
Cuba.         786           Cyprus/Chypre/Chipre.         245           Czechos lovakia/Tchécos lovaquie/Checos lovaquia.         566           Demmark/Danemark/Dinamarca         7,888           Egypt/Egypte/Egipto         744           Finland/Finlande/Finlandia.         6,264           France/Francia         42,03           Germany (FR) /Allemagne (RF) /Alemania (RF).         56,936           Gereace/Grècie/Grecia.         1,866           Hong Kong.         14,556           Hungary/Hongrie/Hungria.         3,133           Iceland/Islande/Islandia         43           India/Inde         2,966           Indonesia/Indonésie         5,000           Ireland/Irlande/Irlanda         3,841           Israel/Israél         51           Italy/Italie/Italia         31,66           Jama (ca).damaïque         27           Japan/Japon/Japón         34,29           Korea, República de         13,017           Kuwait/Koweït         37           Malawi         10           Malaysia/Malaisie/Malasia         4,322           Malawia/Malaisie/Malasia         29           Hauritius/Maurice/Mauricio         29		1,194
Cyprus/Chypre/Chipre         243           Czechos lovak ia/Tchécos lovaquie/Checos lovaquia         566           Denmark/Danemark/Dinamarca         7,886           Egypt/Egypte/Egipto         746           Finland/Finlande/Finlandia         6,264           France/Francia         42,033           Germany (FR) /Allemagne (RF) /Alemania (RF)         56,934           Greece/Grèce/Grecia         1,866           Hong Kong         14,556           Hungary/Hongrie/Hungria         3,134           Iceland/Islande/Islandia         43           India/Inde         2,966           Indonesia/Indonésie         5,000           Ireland/Irlande/Irlanda         3,841           Israel/Israël         51           Itaiy/Italie/Italia         31,161           Jamaica/Jamaïque         27           Japan/Japon/Japon         34,290           Korea, Republico of/Corée, République de/         27           Corea, República de         13,01           Kuwait/Koweft         87           Luxembourg/Luxemburgo         1,728           Halawi         10           Halawi         10           Halawi         10           Halawi-         25		101
Czechos lovakia/Tchécos lovaquie/Checos lovaquia         566           Dermark/Danemark/Dinamarca         7,888           Egypt/Egypte/Egipto         74           Finland/Finlande/Finlandia         6,264           France/Francia         42,03           Germany (FR) / Allemagne (RF) / Alemania (RF)         56,93           Greece/Grèce/Grecia         1,866           Hong Kong         14,556           Hungary/Hongrie/Hungria         3,13           Iceland/Islande/Islandia         43           India/Inde         2,966           Indonesia/Indonésie         5,000           Ireland/Irlande/Irlanda         3,84           Israel/Israël         51           Italy/Italie/Italia         31,16           Japan/Japon/Japón         34,290           Korea, Repúblic ofe         13,01           Kuwait/Koweft         87           Luxembourg/Luxemburgo         1,726           Malaysia/Malaisie/Malasia         4,32           Malaysia/Malaisie/Malasia         4,32           Mauritius/Maurice/Mauricio         296		782
Dermark/Danemark/Dinamarca         7,888           Egypt/Egypte/Egipto.         748           Finland/Finlande/Finlandia         6,264           France/Francia         42,033           Germany (FR) /Allemagne (RF) /Alemania (RF)         56,934           Greece/Grèce/Grecia         1,866           Hong Kong         14,555           Hungary/Hongrie/Hungria         3,133           Iceland/Islande/Islandia         43           India/Inde         2,966           Ireland/Irlande/Irlanda         3,844           Israel/Israël         51           Italy/Italie/Italia         31,16           Jamaica/Jamaïque         27           Japan/Japon/Japoñ         34,29           Korea, República de         13,01           Kuwait/Koweït         87           Luxembourg/Luxemburgo         1,726           Madagascar         7           Halawi         10           Malaysia/Malaisie/Malasia         4,32           Malta/Malte         25           Hauritius/Maurice/Mauricio         296		
Egypt/Egypte/Egipto.       748         Finland/Finlande/Finlandia.       6,264         France/Francia.       42,03         Germany (FR) /Allemagne (RF) /Alemania (RF)       56,93         Greece/Grèce/Grecia.       1,866         Hong Kong.       14,555         Hungary/Hongrie/Hungria.       3,13         Iceland/Islande/Islandia.       43         India/Inde       2,960         Indonesia/Indonésie.       5,000         Ireland/Irlande/Irlanda.       3,841         Israel/Israel       51         Italy/Italie/Italia.       31,135         Jamaica/Jamaïque.       27         Japan/Japon/Japón.       34,290         Korea, República de.       13,017         Kuwait/Koweït.       875         Luxembourg/Luxemburgo.       1,726         Halawi.       10         Halaysia/Malasia/Malasia.       4,322         Malawitius/Maurice/Mauricio.       296	· · · · · · · · · · · · · · · · · · ·	
Finland/Finlande/Finlandia       6,264         France/Francia       42,03         Germany (FR) / Allemagne (RF) / Alemania (RF)       56,934         Greece/Grèce/Grecia       1,864         Hong Kong       14,556         Hungary/Hongrie/Hungria       3,133         Iceland/Islande/Islandia       43         India/Inde       2,966         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,843         Israel/Israël       515         Italy/Italie/Italia       31,165         Jamaica/Jamaïque       27         Japan/Japon/Japôn       34,290         Korea, Repúblic of/Corée, République de/       13,017         Kuwait/Koweït       87         Luxembourg/Luxemburgo       1,724         Hadagascar       75         Hadagascar       75         Hadaysia/Malaisie/Malasia       4,322         Ma Ita/Maite       25         Hauritius/Maurice/Hauricio       295	·	-
France/Francia       42,03         Germany (FR) /Allemagne (RF) /Alemania (RF)       56,93         Greece/Grèce/Grecia       1,860         Hong Kong       14,550         Hungary/Hongrie/Hungria       3,13         Iceland/Is lande/Is landia       43         India/Inde       2,960         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,84         Israel/Israël       51         Italy/Italie/Italia       31,16         Jamaica/Jamaïque       27         Japan/Japon/Japón       34,290         Korea, Republic of/Corée, République de/       2         Corea, República de       13,01         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,728         Madagascar       7         Malawi       10         Malayia/Malaisie/Malaisie       4,32         Mauritius/Maurice/Mauricio       290	<b></b>	
Germany (FR) /Allemagne (RF) /Alemania (RF)       56,934         Greece/Grēce/Grecia       1,866         Hong Kong       14,556         Hungary/Hongrie/Hungria       3,133         Iceland/Islande/Islandia       433         India/Inde       2,966         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,841         Israel/Israël       51         Italy/Italie/Italia       31,161         Jamaica/Jamaïque       27         Japan/Japon/Japón       34,290         Korea, Republic of/Corée, République de/       13,01         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,726         Madagascar       70         Malawi       10         Malaysia/Malaisie/Malasia       4,32         Mauritius/Maurice/Mauricio       296		•
Greece/Grêce/Grecia       1,866         Hong Kong.       14,556         Hungary/Hongrie/Hungria       3,133         Iceland/Islande/Islandia       433         India/Inde       2,966         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,841         Israel/Israël       515         Italy/Italie/Italia       31,161         Jamaica/Jamaïque       27         Japan/Japon/Japón       34,290         Korea, Repúblic of/Corée, République de/       13,017         Kuwait/Koweït       10         Madagascar       7         Madagascar       7         Malawi       10         Malayia/Malaisie/Malasia       4,321         Mauritius/Maurice/Mauricio       296		-
Hong Kong		•
Hungary/Hongrie/Hungria       3,133         Iceland/Islande/Islandia       433         India/Inde       2,960         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,843         Israel/Israël       519         Italy/Italie/Italia       31,160         Jamaica/Jamaïque       270         Japan/Japon/Japón       34,290         Korea, Republic of/Corée, République de/       13,010         Kuwait/Koweït       870         Luxembourg/Luxemburgo       1,720         Malawi       100         Malawi       100         Malawi       4,321         Malta/Malte       250         Mauritius/Maurice/Mauricio       290		•
Ice land/Is lande/Is landia       439         Ind ia/Inde       2,969         Indonesia/Indonésie       5,000         Ire land/Ir lande/Ir landa       3,849         Israel/Israël       31,169         Ita iy/Italie/Italia       31,169         Jamaica/Jamaïque       277         Japan/Japon/Japón       34,290         Korea, Repúblic of/Corée, République de/       13,017         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,720         Madagascar       73         Malawi       103         Malawialaisie/Malasia       4,321         Malta/Malte       250         Mauritius/Maurice/Mauricio       290		-
India/Inde       2,966         Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,844         Israel/Israël       519         Italy/Italie/Italia       31,166         Jamaica/Jamaïque       277         Japan/Japon/Japón       34,290         Korea, Republic of/Corée, République de/       13,017         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,726         Madagascar       7         Malawi       100         Malawia/Malaisie/Malasia       4,321         Malta/Malte       256         Mauritius/Maurice/Mauricio       290		•
Indonesia/Indonésie       5,000         Ireland/Irlande/Irlanda       3,841         Israel/Israël       519         Italy/Italie/Italia       31,169         Jamaica/Jamaïque       277         Japan/Japon/Japón       34,290         Korea, República of/Corée, République de/       13,017         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,722         Madagascar       73         Malawi       103         Malaysia/Malaisie/Malasia       4,321         Malta/Malte       250         Mauritius/Maurice/Mauricio       290		
Ireland/Irlande/Irlanda       3,84         Israel/Israël       519         Italy/Italie/Italia       31,169         Jamaica/Jamaïque       273         Japan/Japon/Japón       34,290         Korea, Republic of/Corée, République de/       13,013         Corea, República de       13,013         Kuwait/Koweït       879         Luxembourg/Luxemburgo       1,726         Madagascar       73         Malawi       103         Malawi       4,323         Malta/Malte       256         Mauritius/Maurice/Mauricio       296		•
Israe /Israë		•
Italy/Italie/Italia       31,16         Jamaica/Jamaïque       27         Japan/Japon/Japón       34,290         Korea, Repúblic of/Corée, République de/       13,01         Corea, República de       13,01         Kuwait/Koweït       87         Luxembourg/Luxemburgo       1,720         Madagascar       7         Malawi       10         Malaysia/Malaisie/Malasia       4,32         Malta/Malte       250         Mauritius/Maurice/Mauricio       290		
Jamaica/Jamaïque.       273         Japan/Japon/Japón.       34,290         Korea, Republic of/Corée, République de/       13,013         Kuwait/Koweït.       875         Luxembourg/Luxemburgo.       1,720         Madagascar.       73         Malawi.       103         Malaysia/Malaisie/Malasia.       4,323         Malta/Malte.       250         Mauritius/Maurice/Mauricio.       290		
Japan/Japón/Japón       34,290         Korea, Republic of/Corée, République de/       13,017         Corea, República de       879         Luxembourg/Luxemburgo       1,720         Madagascar       73         Malawi       103         Malaysia/Malaisie/Malasia       4,323         Malta/Halte       250         Mauritius/Maurice/Mauricio       290		· ·
Korea, Republic of/Corée, République de/ Corea, República de		
Corea, República de		34,290
Kuwait/Koweït.       875         Luxembourg/Luxemburgo.       1,726         Madagascar.       7         Malawi.       10         Malaysia/Malaisie/Malasia.       4,32         Malta/Malte.       250         Mauritius/Maurice/Mauricio.       290		13 017
Luxembourg/Luxemburgo.       1,723         Madagascar.       73         Malawi.       103         Malaysia/Malaisie/Malasia.       4,323         Malta/Malte.       250         Mauritius/Maurice/Mauricio.       290		
Madagascar73Malawi103Malaysia/Malaisie/Malasia4,323Malta/Malte256Mauritius/Maurice/Mauricio296		
Malawi103Malaysia/Malaisie/Malasia4,323Malta/Malte250Mauritius/Maurice/Mauricio290		73
Malaysia/Malaisie/Malasia4,323Malta/Malte256Mauritius/Maurice/Mauricio296		
Mailta/Mailte		
Mauritius/Maurice/Mauricio		258
		298
		3,410
		728

Parties Contractantes et Gouvernements associés/ Partes Contratantes y Gobiernos asociados  Myanmar, Union of/Myanmar, Union du/ Unión de	# F/FS  220
Myanmar, Union of/Myanmar, Union du/ Unión de	
Myanmar, Union of/Myanmar, Union du/ Unión de	
Netherlands, Kingdom of/Pays-Bas, Royaume des/	220
	220
Paises Bajos, Reino de los	
	28,224
New Zealand/Nouvelle-Zélande/Nueva Zelandia	2,465
Nicaragua	115
Norway/Norvège/Noruega	7,455
Pakistan/Pakistán	861
Poland/Pologne/Polonia	2,974
Portugal	1,862
Senega 1/Sénéga 1	220
Singapore/Singapour/Singapur	4,463
South Africa/Afrique du Sud/Sudáfrica	6,015
Spa in/Espagne/España	9,107
Sri Lanka.	242
Sweden/Suède/Suecia.	13,745
Switzerland/Suisse/Suiza	14,267
Tha i land/Tha i lande/Ta i land ia	3,341
Togo	79
Trinidad and Tobago/Trinité-et-Tobago/	,,
Trinidad y Tobago	7
Turkey/Turquie/Turquia	2,078
United Kingdom of Great Britain and Northern	2,0,0
Ireland/Royaume-Uni de Grande-Bretagne et	
d'Irlande du Nord/Reino Unido de Gran Bretafia	
e Irlanda del Norte	33,483
United States of America/Etats-Unis d'Amérique/	33,703
Estados Unidos de América	5,541
Uruguay	152
· ·	
Yugos lavia/Yougos lavie	1,890
Zambia/Zambie	51
Zimbabwe	417
Associated Government/Gouvernement associé/	
Gobierno asociado:	
Tunisia/Tunisie/Túnez	774

456,901