
Fifteenth International Conference
on Legal Metrology

Strasbourg (France)

19–20 October 2016

MINUTES

MINUTES: 15th Conference (2016)



ORGANISATION INTERNATIONALE
DE METROLOGIE LEGALE

INTERNATIONAL ORGANIZATION
OF LEGAL METROLOGY

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General information

Date and place of the Fifteenth Conference

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

Since there were no invitations from Member States to host the Fifteenth Conference, it was proposed at the 50th CIML Meeting in 2016 that the International Bureau of Legal Metrology (BIML) should organize it in France.

Consequently, the President of the International Committee of Legal Metrology convoked the Fifteenth Conference which was held on 19 & 20 October 2016 at the Strasbourg Convention and Exhibition Center, Strasbourg, France.

Organization of the Conference

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

Secretariat – Language

Secretariat services were provided by the BIML.

Discussions were held in English with simultaneous interpretation into French.

Festivities outside Conference hours

Conference participants were invited to attend an OIML reception.

Summons and invitations

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

Member States

ALBANIA	HUNGARY	ROMANIA
ALGERIA	INDIA	RUSSIAN FEDERATION
AUSTRALIA	INDONESIA	SAUDI ARABIA
AUSTRIA	IRAN	SERBIA
BELARUS	IRELAND	SLOVAKIA
BELGIUM	ISRAEL	SLOVENIA
BRAZIL	ITALY	SOUTH AFRICA
BULGARIA	JAPAN	SPAIN
CAMEROON	KAZAKHSTAN	SRI LANKA
CANADA	KENYA	SWEDEN
COLOMBIA	KOREA (R.)	SWITZERLAND
CROATIA	MACEDONIA (F.Y.R.)	TANZANIA
CUBA	MONACO	THAILAND
CYPRUS	MOROCCO	TUNISIA
CZECH REPUBLIC	NETHERLANDS	TURKEY
DENMARK	NEW ZEALAND	UNITED KINGDOM
EGYPT	NORWAY	UNITED STATES
FINLAND	P.R. CHINA	VIET NAM
FRANCE	PAKISTAN	ZAMBIA
GERMANY	POLAND	
GREECE	PORTUGAL	

Corresponding Members

ANGOLA	IRAQ	OMAN
ARGENTINA	JORDAN	PANAMA
AZERBAIJAN	KOREA (D.P.R.)	PAPUA NEW GUINEA
BAHRAIN	KYRGYZSTAN	PARAGUAY
BANGLADESH	KUWAIT	PERU
BARBADOS	LATVIA	QATAR
BENIN	LIBERIA	RWANDA
BOSNIA AND HERZEGOVINA	LIBYA	SEYCHELLES
BOTSWANA	LITHUANIA	SIERRA LEONE
CAMBODIA	LUXEMBURG	SINGAPORE
CHINESE TAIPEI	MADAGASCAR	SUDAN
COSTA RICA	MALAWI	SYRIAN ARAB REPUBLIC
DOMINICAN REPUBLIC	MALAYSIA	TRINIDAD AND TOBAGO
ESTONIA	MALTA	UEMOA
FIJI	MAURITIUS	UGANDA
GABON	MEXICO	UKRAINE
GEORGIA	MOLDOVA	UNITED ARAB EMIRATES
GHANA	MONGOLIA	URUGUAY
GUATEMALA	MONTENEGRO	UZBEKISTAN
GUINEA	MOZAMBIQUE	YEMEN
HONG KONG	NAMIBIA	ZIMBABWE
ICELAND	NEPAL	

Institutions in Liaison

AFRIMETS	EUROFLOUR	IUPAC
APLMF	FACOGAZ	IUPAP
AQUA	FAO	IWA
ASEAN	FIVS	MARCOGAZ
BIPM	GSO	OIV
CECIP	IAEA	ORGALIME
CECOD	IAF	SEAFDEC
CEN	IEC	SIM
COCERAL	IFCC	SYNACOMEX
CODEX ALIMENTARIUS	IGC	UNCITRAL
CONSUMERS INTERNATIONAL	IICA	UNCTAD
COOMET	IIF	UNIDO
ESMIG	ILAC	WCO
EURAMET	IMEKO	WELMEC
EUREAU	ISO	WTO
EURELECTRIC/UNPEDE	ITC	WWTG

Agenda

*Opening – Roll call – Approval of the agenda
Election of the Conference President and Vice-Presidents*

- 1 Approval of the minutes of the 14th Conference**
- 2 Report on the work of the CIML (2013–2016)**
 - 2.1 Report by the CIML President
- 3 Report on the work of the BIML (2013–2016)**
 - 3.1 Organization, management and staff of the BIML
 - 3.2 Liaisons with other organizations
 - 3.3 Technical work and management of OIML systems
 - 3.4 Activities relating to the OIML Certificate Systems
 - 3.5 Activities relating to CEEMS (*Countries and Economies with Emerging Metrology Systems*)
- 4 Report on the 2013–2016 financial period**
 - 4.1 Developments during the reporting period
 - 4.2 Surpluses
- 5 Approval of the accounts for 2012, 2013, 2014 and 2015**
- 6 Sanctioning of OIML publications**
- 7 Member States' contributory classes and the base contributory share for 2017–2020**
- 8 Budget for the 2017–2020 financial period**
 - 8.1 Member State contribution
 - 8.2 Corresponding Member fee
 - 8.3 Tariffs for services provided by the OIML
 - 8.4 Proposed budget for the 2017–2020 financial period
- 9 Examination of the situation of Member States in arrears**
 - 9.1 Overview of Members in arrears and actions taken
- 10 Interpretation of the OIML Convention**
 - 10.1 Proposal for an interpretation of the Convention
- 11 Date and venue of the next Conference**
- 12 Any other business**
- 13 Review of Conference resolutions**

Annex A Audited accounts for 2012, 2013, 2014 and 2015

Annex B Member State classification review

Annex C Proposed budget for the 2017–2020 financial period

Annex D Report on publications approved by the CIML since the 14th Conference

Resolutions

Opening

Mr. Patoray called the meeting to order. He said that as BIML Director, he would be the secretary of this, the 15th Conference, and welcomed everyone to Strasbourg. He hoped the meeting would remain on schedule, thus allowing delegates some time to relax later in the day, and possibly look round the city. During that time the Bureau would be preparing the final information for the meeting the following day. He added that there was no opening speech for the Conference, and the roll call would take place just before the first vote.

Roll call

Mr. Dunmill informed Members that according to the Convention the quorum for a Conference was two thirds of the number of Member States. There were 61 OIML Member States so the quorum would be 41.

The roll call was then taken. There was found to be a quorum, with 50 countries present.

Approval of the agenda

The agenda had been available to delegates since the early part of July, so Mr. Patoray considered they should have had a chance to review it.

He asked delegates to note that item 13 was entitled “Approval of Conference resolutions”, but that the meeting would be conducted in such a way that the votes on each resolution would already have been taken and approved immediately after each one had been discussed. Item 13, the last item, would therefore be changed to “Review of Conference resolutions” to make sure that everything was in order and correct before closing the meeting.

Since there would be a number of votes taking place during the course of the meeting, Mr. Patoray asked that everyone be present the whole time. As no proxies are allowed during a Conference, he requested that if a delegate was the voting member of his or her delegation, and had to leave during the course of the meeting, they should announce their absence to the BIML staff at the back of the room, and also let them know when they came back. In this way, the Bureau could keep track of the quorum and the number of attendees in the room. There were no other comments on the agenda.

Before proceeding, Mr. Patoray also asked that if a delegate wished to comment, they should first state their name and their country.

Election of the Conference President and Vice-Presidents

The next item was the election of the Conference President and two Vice-Presidents as required in the Convention. There had been a suggestion made during the CIML meeting that for the Conference, Mrs. Corinne Lagauterie should be appointed as Conference President, and that because of their experience in running such meetings and their familiarity with the organization of the Conference, the two Vice-Presidents should be Mr. Alan Johnston and Mr. Peter Mason. There were no comments. There were no abstentions. There were no votes against the proposal. The newly elected Conference President and two Vice-Presidents were then invited to the table.

Opening remarks by the Conference President

Mrs. Lagauterie formally greeted everyone, specifically the Director of the BIML, the CIML President, delegates and other members present. She reminded delegates of the message of welcome and support given by Mme. Danielle Giuganti at the beginning of the CIML meeting, who had expressed the hope that the meeting would be a success. Mrs. Lagauterie thanked everyone for the confidence they had placed in her in nominating her as President of the Conference. She stated that she had been Director of metrology in France, and its CIML Member for five years, but knew that many delegates would also be aware of her long history and wide experience in working with the OIML. She wanted to take the opportunity to remind delegates of just how many areas involved metrology and how rich and interesting a subject it was. It had to meet society's needs and continually adapt to new technology. This meant that it was necessary to exchange opinions and experience, notably within the OIML. They had to regulate, test and certify instruments, and to control them once they were in service, as well as to train metrologists to do this. She said that she was not only thinking of colleagues within the OIML, with whom she had learnt, but also all the young metrologists who were in training at the moment. She said that delegates had seen some examples of the new metrology schools which were appearing in many places. Although she did not want to take up any more time with her introduction, she wanted to emphasize that she would remain available to talk to all those who wanted to know more about legal metrology in France. She hoped everyone would have a good meeting.

1 Approval of the minutes of the 14th Conference

Now that the agenda had been approved, Mrs. Lagauterie wanted to move straight to item 1 which was the approval of the minutes of the 14th Conference, and she referred this matter to Mr. Patoray. As Mr. Patoray was occupied, Mr. Dunmill said he would respond. He confirmed that the minutes of the 14th Conference had been made available on the OIML website shortly after the Conference, and he asked if delegates had any comments on them. There were no comments. The minutes of the 14th Conference were approved.

2 Report on the work of the CIML (2013–2016)

2.1 Report by the CIML President

Mrs. Lagauterie moved on to item 2, the report on the activities of the CIML between 2013 and 2016, and said that this would be provided by the CIML President, Mr. Peter Mason.

Mr. Mason stated that the report he would be giving had already been circulated in both English and French. He wished to read it into the minutes, and to modify it slightly to bring it completely up to date, because since the time it had been circulated, there had been another CIML meeting, and indeed

meetings of the RLMOs Round Table and of the CEEMS Advisory Group, and he would be referring to some of these developments.

Mr. Mason reported that the four years since the 14th Conference in Bucharest had seen the effective completion of the program of internal management and financial reforms which the organization had been in the middle of at the time of the last Conference, and hence there had been a move back to a more outward facing focus of attention. In the process, he believed the organization had gone from strength to strength, both in terms of membership, and in terms of its resilience and effectiveness. In terms of membership the organization now had 61 Member States following the accession of Colombia, Zambia and Thailand and the re-admission of the Republic of Cameroon. Another country had deposited an instrument of accession and the formalities of admission were currently being finalized. In addition, the Organization now had 65 Corresponding Members, so it was continuing to extend its global reach. The only change in CIML office holders during the period had been that in 2013, following the retirement of Dr. Graham Harvey as CIML Member for Australia, Dr. Yukinobu Miki had been elected to serve as Second Vice-President for a six-year term. At the 50th CIML Meeting in 2015, and following a previous decision not to seek alternative candidates, the contract of Mr. Stephen Patoray as Director of the Bureau had been renewed for a three-year term (rather than five years) at his own request.

Mr. Mason stated that in 2013, the revised BIML Staff Regulations (OIML B 7) had been approved, and this had effectively completed the internal modernization of the way the Bureau operated. The process of repairing and modernizing the Bureau's offices in Paris, which had been highlighted at the last Conference, had taken rather longer to complete than had been anticipated, because additional problems had been found, which had inevitably involved extra expense. As a result, the disruption which had been caused by the extensive building work had continued into 2015. The effort had proved wholly justified however, as it had succeeded in safeguarding the organization's principal asset, which had been at risk through dilapidation. As a bonus, the BIML had been able to introduce greatly improved working facilities, not least a new conference center, which allowed the Organization to make savings since it no longer had to pay for external meeting facilities in Paris for some meetings such as those of the Presidential Council.

Mr. Mason considered that the benefits of the greater level of financial control could be seen not only in the way the refurbishment of the rue Turgot building had been accomplished, but also in a very favorable report following a further management audit which had been carried out in October 2012 by an external auditor of the *Cours des Comptes*. The tighter financial control had also enabled the organization to deal with the additional challenges which could arise over a four-year period. In this case it had been the difficulty that had been faced in securing acceptable venues for the annual CIML meetings, which had led to the two most recent CIML meetings being organized in France by the Bureau. The longer-term implications of this would need to be considered when the budget was set for the next four-year period. As the refurbishment of the Paris headquarters had been completed, attention had increasingly turned to updating the organization's information technology, its communication system, and its security system. All of these were essential for an international organization seeking to follow best practice in making information readily available to its members and to others who had an interest in its work. Starting with the redesign of the OIML website, there had been the progressive introduction of more interactive tools, which had culminated in the introduction of the PG (Project Group) workspace facility in 2015. As a result of this, the Organization now had a set of sophisticated new tools which were able to support improved, and much more efficient, ways of working. One specific advantage of these tools was the greater opportunity they offered to CIML Members themselves, or their appointed representatives, termed "Assignees", to monitor the progress of the work they were involved in and to register electronic votes.

In terms of the outward-facing work carried out by the CIML and the Bureau, Mr. Mason said that the Organization had continued to be guided by the OIML *Strategy* adopted in 2012. That strategy had focused on the set of outcomes that it sought to achieve. These were, as he recalled:

- firstly, producing standards and documents which could form the basis of advances in legal metrology;
- secondly, operating arrangements which would underpin higher levels of confidence in trade between Member States, such as the OIML certificates;
- thirdly, exercising influence among other organizations whose work affected the way legal metrology was conducted;
- fourthly, providing support for the Organization's members in the worldwide legal metrology community; and
- finally, by promoting a better understanding of the role of legal metrology in strengthening the economies of the Organization's Member States.

In adopting priorities for the Organization's activities however, he considered that there were three areas that had emerged as being particularly important. The first of these was the need to speed up and make more efficient the process of producing and revising its Recommendations and its other publications. Secondly it had become apparent that the Organization needed to make substantial changes to the OIML Certificate Systems if they were to be more widely used and to cover more types of instrument. Finally, there had been a need to establish a clear way forward on meeting the needs of the Organization's members, including the Corresponding Members, which had emerging metrology systems.

Mr. Mason said that the core work of the OIML in producing Recommendations and Documents had of course continued, as shown by the number of publications that this Conference would be asked to sanction, but for some years there had been some concern at what appeared to be a reduction in the quantity of technical work being carried out. This was most notably shown by the reduced numbers of meetings of Technical Committees, Subcommittees and Project Groups, and by the very long time it had been taking for some projects to be completed. This was obviously a major concern, as all of the OIML's other activities, such as providing the framework for its own Certificate Systems, liaising with other international organizations, and providing support to the worldwide legal metrology community, were all founded on the quality of its technical work. Two complementary approaches had been adopted in an endeavor to speed up the way in which the technical work was carried out.

The first was the increased use of web-based technology, as already noted, so that views and ideas could be shared in an inclusive and transparent way, and clear decisions could be taken, with less reliance on traditional meetings. The second was through improvements in the Organization's procedures for conducting technical work, and in B 6 *Directives for OIML technical work*. He said that delegates would recall that at the 14th Conference, a report had been made on the major revision of the *Directives* represented by OIML B 6-1 and B 6-2:2011. The plan at the time had been to refine the new procedures in the light of experience of their use, and a number of changes had been introduced in a revision of B 6-1 in 2013. However, in 2015 it had become clear that there were still some unresolved issues, and more generally that it had not been sufficient simply to introduce new technology, but the Organization needed to make sure that its rules and procedures were updated to reflect the new ways of working. It had therefore been concluded at the 50th CIML Meeting that a further limited review of B 6 would be justified, and a Project Group, consisting mainly of CIML Members, and with Mr. Mason himself acting as convener, had been established to carry out this review. The Project Group was very confident that a revised B 6 would be ready for approval at the 2017 CIML meeting.

The second priority which had emerged was the future of the OIML's Certificate Systems. This issue had had its origins in the seminar which had been held alongside the 48th CIML Meeting in 2013. The issue had originally been considered to be "how to render the Mutual Acceptance Arrangement (MAA) more successful", but as work had progressed, it had become increasingly clear that it would be better to re-think the Organization's approach to both the Basic Certificate System and to the MAA. Having considered the conclusions of the various task groups set up in 2013, the CIML had agreed in

2015 that the right way forward was to introduce a single OIML Certification System with two schemes. The key to introducing a new system was that the Organization needed an agreement on a new Draft Basic Publication replacing both B 3 and B 10. It was this new Draft Basic Publication which had been submitted to the CIML for approval earlier in the week. He was pleased to say that it had been approved, and that there was now a clear set of instructions to everyone involved about setting up the new system, with a view to its coming into operation at the beginning of 2018.

Central to this arrangement was the proposal to place much of the responsibility of the running of the OIML Certification System in the hands of a new Management Committee, supported by a dedicated Executive Secretary within the Bureau. This was a feature which had been based on models which the Project Group had found to be successful in other international organizations. A major concern of the Project Group in developing the Basic Publication had been how to strike the right balance between proper oversight by the CIML and the practical authority which the Management Committee needed to operate effectively. Mr. Mason was pleased to report that when the CIML had considered the proposals, it had agreed that the Project Group had struck the right balance, at least in the material that had been developed so far, and was prepared to approve the Draft Basic Publication, as well as the new arrangements, on that basis. The consequence of this was that a provisional Management Committee would be established, although there would be provision for the CIML to have a further look at the new Basic Publication, as well as the precise framework which would be introduced, at its next meeting, because as he had highlighted, the new system itself would be expected to come into full operation on 1 January 2018.

The third priority that Mr. Mason had mentioned had been one which had been the subject of a great deal of debate and discussion at the 14th Conference, namely the challenge of providing developing countries with the support they were looking for within the constraints of the OIML Convention and the resources available to the OIML. He felt that there had been various attempts over the years to find the right formula for addressing the needs of this community, but he considered the organization had now started to make real progress. A key development was the initiative that had been taken in 2013 by the then CIML Member for China, Mr. Pu Changcheng, to propose an Advisory Group, which would be able to harness the resources, both within the Bureau and within the Chinese administration, needed to develop a package of proposals which could be implemented as part of an overall OIML strategy. One of the first changes the Organization had seen as a result of this initiative had been a switch from thinking in terms of “developing countries”, to talking of “Countries and Economies with Emerging Metrology Systems (CEEMS)”. Breaking the link with ideas based on GDP per capita had allowed the Organization to broaden its focus, and he considered that this approach to considering the needs of this community was now being studied by other international organizations. A second element of the approach adopted by the Advisory Group had been the approach based on gathering ideas from CEEMS countries themselves through systematic surveys. Even more important had been bringing together that community in two major seminars, held in Chengdu and then in Arcachon, last year. Using the experience of winners of the *OIML Award for Excellent Achievement in Legal Metrology in Developing Countries*, and supported by some limited funding from the special fund set up by the 14th Conference, the Organization had been able to bring together a wide range of viewpoints and draw up a comprehensive package of measures set out in a CIML resolution which contained concrete proposals that both the OIML and others could take. The Conference would be discussing more about this Resolution 2015/10 later in the Conference. One of the specific proposals mentioned in the 2015 resolution had been the development of pilot training centers. Two very successful centers had been initiated in China earlier this year, and the Conference would also be hearing more details about these later in the proceedings. One of the most important features of the approach adopted in 2015 had been the focus on cooperating with others, and on bilateral cooperation with individual Member States. The Organization was continuing to look for other ideas on how to take this forward. Mr. Mason was pleased to say that during the discussions earlier in the week, a number of other Member States had come forward to indicate their interest in being involved in initiatives of this kind, and he thought this was a very encouraging development.

In the longer term, the Organization had also considered whether there was a need to establish its work on CEEMS matters on a more formal basis. This issue had first been addressed by the meeting of the Advisory Group on Monday, and then during the discussion at the CIML meeting held immediately before this Conference. He could report that the broad conclusion of both of those discussions had been that the Advisory Group mechanism should be retained, that it should retain its current status, but that there were a few things that could be done both to encourage more active membership and introduce a greater degree of formality into the way the group operated. Again, he would be saying more about this in a later item.

Cooperation with other organizations was not, of course, confined to CEEMS issues. One of the major topics of debate in 2012 had been the relationship with the BIPM. Mr. Mason was pleased to see that the Director of the BIPM, Dr. Martin Milton, was present. He would be known to many delegates, and Mr. Mason hoped that they would take the opportunity of talking with him during the course of the Conference, and particularly during the breaks. Mr. Mason was pleased to report that cooperation between the two organizations was now closer and stronger than ever. Some of the more ambitious ideas that had been considered four years ago had been shelved while the BIPM had embarked on its own significant program of internal reform, however it was now becoming the norm for the two organizations to work together on such initiatives such as World Metrology Day and to identify various projects and events where one organization was able to represent the interests of the other. The other area of cooperation which was particularly important was that of cooperation with the Regional Legal Metrology Organizations. Finding the right balance between the activities that needed to be addressed at the global level, and those that are better tackled through regional cooperation was a challenge which was faced by all the metrology, standardization and accreditation bodies. The formation of the CEEMS Advisory Group had probably made it easier to think clearly about how best to consider the regional dimension, and Mr. Mason was pleased to report that the RMLOs had continued to support their annual Round Table meeting, which now met in conjunction with the CIML meeting under the chairmanship of the CIML Second Vice-President, Dr. Miki. The organization had also continued to develop its relationships with colleagues outside the legal metrology community. Relationships with ISO, IEC, ILAC and IAF were particularly strong, and this was important because in many parts of the world there was an increasing recognition of how metrology, along with standardization, accreditation and conformity assessment, worked together to provide an economy's quality infrastructure, which was itself vital in promoting confidence in both regulation and commercial transactions. The role of international organizations in promoting international regulatory cooperation had also come under scrutiny recently with a major OECD report on this subject, which was due to be published in November. The OIML had played an active role in the OECD report and had provided one of the case studies on which the report had been based.

In summary, Mr. Mason felt that delegates now had an organization which was well equipped for the future, and whose contribution to economic development and trade was increasingly recognized outside the legal metrology community. The Organization's model, which depended heavily on the resources provided by the authorities in its Member States, had shown itself to be flexible and adaptable, and he believed there were good reasons to be looking forward to the next four years with considerable confidence.

Mr. Mason thanked delegates for their attention, and said he was happy to take questions if anyone had any, on the basis of his report.

Mrs. Lagauterie thanked the CIML President for his very detailed report. It had been very precise and had demonstrated all the activities that had taken place in the last four years. He had also talked about the latest developments from the week's meetings. She asked whether there were any questions, and there were none.

3 Report on the work of the BIML (2013–2016)

Mrs. Lagauterie then moved onto Item 3 which concerned the Bureau's activities BIML between 2013 and 2016; she asked Mr. Patoray to present his report.

3.1 Organization, management and staff of the BIML

Mr. Patoray said that this was his second Conference, but it would also be his last. As a consequence, he felt a bit emotional, and the year itself had been quite an emotional year. He said that most delegates had heard about, and seen, evidence of this over the past two days. He said that there had been many notable events as well. The current staff had been working very well as a team, and he was very pleased to say that the improvements to the main parts of the Bureau's infrastructure had now been completed; delegates would hear more details about this during the meeting. The website tools which had been talked about, and which many of the delegates had been interviewed about in Bucharest, had now been implemented and were being used by delegates in their roles as CIML Members, secretariats and conveners in the technical work, as well as by many other participants in the technical work. The work on the website would continue as both technology, and the Bureau's own knowledge of what was needed, improved.

Mr. Patoray said that his report was a bit difficult because most delegates had already been present for two days, and although he did not want to repeat information, he emphasized that this was a very different meeting from the CIML meeting, so some of the information would need to be repeated, especially since the Conference only met every four years. He was trying to give a summary of the progress that had been made, and of the different things that been done in those four years. He said that sometimes the year in which the Bureau had completed certain tasks was difficult to remember, as most of the time he said he was already looking forward to the next year or even the next week.

At 31 December 2012, after the 14th Conference in Bucharest, there were nine staff members including two Assistant Directors. A notable event that had taken place in 2013 was that Mr. Ian Dunmill's contract had been renewed for five years. As Mr. Mason had indicated, Mr. Patoray's own contract had been renewed for three years at his own request, and he would be completing his term at the end of 2018. On 12 February 2016 after a short but intense battle against cancer, Mr. Willem Kool had passed away.

Based on the work that needed to be carried out, it was clear that the Bureau still needed the nine posts identified, but there were no current plans to increase that number. The BIML would therefore remain at nine staff with the replacement of an Assistant Director, and the CIML would be forming a Selection Committee to look for that replacement, so that the Bureau could get back to a full complement of staff. This meant that at present there was a Director, one Assistant Director and seven full time staff members, but they had been very fortunate to have had the opportunity to engage Mr. Gilles Vinet from Canada, who had worked with Measurement Canada, to provide assistance with tracking the progress of technical work and updating the technical data on the website. He continued that, as Mr. Mason had indicated, there had been a need to improve the speed of the organization's work.

The Bureau had also contracted Mr. Paul Dixon on a "specific task of limited duration". This was a rather interesting expression that came from OIML B 7 *Staff regulations*, and Paul Dixon would be with the Bureau on a full-time basis until the end of December 2017. This was not a secondment, as the Bureau was reimbursing the UK government for Paul Dixon's time, but he was working full-time for the BIML, and his main focus had been the new OIML Certification System. Many delegates had seen the amount of work that had been completed in a short period of time because he had been able to dedicate himself full-time to the job. From now on he would only be working part-time on the Certification System, as there were many other projects for him to work on.

A revision of OIML B 7 *BIML Staff Regulations* had been completed, and this revised Basic Publication had been approved by the CIML in 2013. Mr. Patoray considered that this had been a major change in the way the Bureau worked, as Mr. Mason had already indicated. After many discussions, a revision of OIML B 6 *Directives for OIML technical work* had been approved in 2013. This approval had been subject to additional amendments mentioned in the report of the ad hoc group on the revision of B 6. Since then, a new revision of B 6 had been started, and work on this was currently in progress.

As Mr. Mason had indicated, Mr. Patoray said there had been a follow-up audit of the BIML by Mrs. Marie-Pierre Cordier which had been completed in late October 2012, after the CIML meeting in Bucharest. Mr. Patoray showed Delegates an excerpt from her report, indicating that she considered that the BIML was now under control and that expenditures were being monitored in a satisfactory way. This was a change from the situation in 2010, which she considered had been brought about in a tight time schedule since Mr. Patoray's appointment in 2011. He hoped this progress would carry on in the future. Mr. Patoray said he had taken a great interest in the audit as he had been an auditor himself. He was specifically interested in how it had been conducted, and in the items that were identified for audit. As he had started at the Bureau after the initial audit had been completed, he had not had the opportunity to participate in it, so he considered he was being audited on the improvements made since the initial audit. He was pleased that Mrs. Cordier had been able to find improvements after his short tenure at the Bureau.

During the time of the previous Director, a lawsuit had been filed against the BIML, and this had been working its way through the tribunal system of the International Labor Organization (ILO). A decision in favor of the OIML had been obtained, however since the ILO had considered there was merit to the lawsuit the OIML had had to pay 20 000 EUR to the ILO and 10 000 EUR in attorney's fees.

Mr. Patoray showed delegates a final slide summarizing the notable events over the last four years, which included the changes to the BIML team, the improvements made to the Bureau's infrastructure, and the changes to the website tools now being used by Members. He asked if there were any questions, but there were none.

Mrs. Lagauterie thanked Mr. Patoray for his presentation. She said delegates shared his emotions, and were grateful to him and the staff for having borne the sad situation so well. She again asked if there were any questions.

Mr. Alejandro Giraldo Lopez from Colombia wanted to thank Mr. Patoray for his four years of hard work. He considered that Mr. Patoray had helped to develop countries which were changing the way in which they were organized, and had helped them to join the OIML and to understand and create legal metrology systems in these countries. He thought that Mr. Patoray had been working hard for the developing countries and wanted this to be recognized.

Mrs. Lagauterie thanked Mr. Lopez for his comment, and added her congratulations to Colombia for joining the OIML. There were no further comments.

3.2 Liaisons with other organizations

Mr. Dunmill said his presentation would consist of a reminder of some of the organizations which the OIML worked with, and of some of the activities that it conducted with those organizations, in order to show the Conference how the OIML interacted with other organizations. It would not be a complete list of all the organizations that the OIML worked with, but would give the Conference an overview, and delegates could find more details in the various reports on liaison activities which had been presented at each of the CIML meetings since the 14th Conference in Bucharest. He pointed out that a list of the Memoranda of Understanding (MoUs) that the OIML had with other organizations was available on the OIML website. He considered that what was interesting was that the participation and

cooperation with other organizations happened at different levels. The OIML had close technical cooperation with some, but others were at the more strategic level.

Firstly, Mr. Dunmill emphasized that the OIML had a very close liaison with the BIPM as their sister metrology organization at the international level. This cooperation was significant at a number of levels, with the directors having regular meetings, as well as work that he had conducted with Mr. Andy Henson, BIPM Director of International Liaison and Communication, and he said that they were often either present at the same meetings, or individually presenting information about both organizations at other events. The OIML had cooperated with the BIPM on the redefinition of the kilogram which delegates had heard about yesterday, and most significantly, the effect of that redefinition in the field of legal metrology, ensuring the minimization of those effects. Mr. Dunmill then drew attention to the work that he and Andy Henson had carried out together on the Steering Group for AFRIMETS which helped to ensure the sustainability of this Regional Metrology Organization in Africa. Both the BIPM and OIML were also members of the DCMAS which Mr. Dunmill said he would describe later. However, he stressed that he had missed off the slide one of the most important joint activities during the year, which was the work on World Metrology Day. Mr. Dunmill said that delegates would be familiar with the posters and other information available for that day. He added that this was something where several members of the Bureau staff worked closely with the BIPM every year to ensure that the day was a success.

Mr. Dunmill went on to describe the OIML's joint work with the IEC. He said that there was a Memorandum of Understanding that had been signed in 2011, and there was cooperation between the Technical Committees and Project Groups of the OIML and those of the IEC at a detailed level to ensure that there was compatibility between the standards they were producing and the Recommendations of the OIML. Of course a lot of the OIML Recommendations made reference to the IEC, even if they had not worked directly with an IEC Technical Committee. They made reference to IEC standards, especially in the areas of electrical testing and radio-frequency interference testing and so on. The OIML had also cooperated very closely over the last few years with the people involved with the IEC Certification Schemes during the development of the proposed OIML Certification System.

Staying with standardization, Mr. Dunmill indicated that the OIML had a similar relationship with ISO. This was not quite so close as that with the IEC, but there was technical cooperation between the Project Groups and Technical Committees of the OIML and those of ISO, who were often working on similar subjects but from an entirely different approach. In particular, the OIML also participated in some of ISO's specialized Committees, such as CASCO on conformity assessment, DEVCO on what ISO still referred to as developing countries, and COPOLCO, which was on consumer protection. These cooperations were at a more generic level, but it gave a different approach to some of those aspects. There had also been in particular a close cooperation recently with the CASCO committee on the revision of ISO/IEC 17025.

The OIML also had a Memorandum of Understanding with ILAC/IAF, which had been renewed since the last Conference, and Mr. Dunmill said that this was a very important cooperation in support of the past, present, and future OIML Certification Systems.

With regard to the World Trade Organization (WTO), the OIML was an observer on the Technical Barriers to Trade (TBT) Committee. There were three meetings a year, and these were often a good opportunity to have contact with trade delegations from the various countries, and to promote the work of the OIML and explain how legal metrology was integrated into the overall quality infrastructure in a country. In recent years there had not been so much interest from the WTO as far as metrology had been concerned. Few of the regulations which had come up in their meetings had been contentious from a metrological point of view, but increasingly the subject of quality infrastructure was something that the WTO had become extremely interested in, especially in the thematic events which they organized in association with their regular TBT meetings. These were half-day or one-day events on

some particular aspect of quality infrastructure, such as conformity assessment, etc. Mr. Dunmill noted that interest in these topics had become significant over the last couple of years.

UNIDO had been an important partner, as demonstrated by the amount of work that the OIML had carried out with them during the planning and execution of the AFRIMETS Legal Metrology School in 2014. This had been a follow-up school to one on scientific metrology which had been held in 2012, and in which the OIML had also participated since it had included a session on legal metrology. Since 2014, the OIML had worked with UNIDO to develop the outcome report and a video to accompany that report, and references as to where these could be found had been included in the documentation for the Conference and the CIML meeting. UNIDO was also a part of the DCMAS Network, and whilst they had held the chair of this group, they had organized the annual meetings in association with other training events which UNIDO or the UNIDO Academy had been organizing. This arrangement had provided a good opportunity to supply input to those training events, which were frequently aimed at trade policy participants, so that the participants could gain a better appreciation of the different aspects of the quality infrastructure, and of how they fitted together. Mr. Dunmill felt that this had been a very beneficial way of holding DCMAS Network meetings. Although UNIDO did not hold the chairmanship of DCMAS at the moment, they would continue to invite DCMAS members to this kind of training events.

With regard to the ACP EU TBT Programme, Mr. Dunmill said he had already mentioned this during the CIML meeting. He explained that this had been a relatively recent cooperation. One of their representatives had attended the CEEMS seminar which had been held in association with last year's CIML meeting, and following that, she had been very enthusiastic to see how legal metrology could be integrated into the program that they were running. This year they had explored with the OIML the possibility of developing an e-learning package for legal metrology, which could also possibly extended to cover metrology more generally. They had also expressed an interest in the possibility of working with the OIML on studies on the economic benefits of metrology. This was something which had been requested by potential members of the OIML, who often wanted to know about the benefits of legal metrology in order to be able to convince their governments that membership of the OIML was a good thing, and that money needed to be put into the development of a legal metrology system. Mr. Dunmill indicated that the funding for this work would finally not be available, as unfortunately the existing Programme would be finished at the end of the current year, and a continuation of the Programme was not yet certain.

Mr. Dunmill stated that he had mentioned the DCMAS Network a couple of times and explained that the OIML was currently chairing this group, with the BIPM having chaired it last year. He added that the DCMAS website was currently being redeveloped by the BIPM, and this was intended to provide some general information to the public on quality infrastructure organizations, as well as being a repository for the documentation of this Network. Mr. Dunmill highlighted the list of members of the DCMAS Network shown on the screen. Membership included any organization which was working in the field of quality infrastructure or its development. These included the technical organizations such as the OIML, BIPM, ILAC, IAF, IEC and so on, as well as organizations such as UNIDO and UNECE which had a more strategic role.

Mr. Dunmill wanted to draw delegates' attention to the important technical input given to the OIML from CECIP in particular. CECIP had always attended CIML meetings and appropriate meetings on the OIML's technical work. Indeed, in the last year, they had also initiated a new project due to technological changes within the weighing industry. He considered that it was always very good for the OIML, as an inter-governmental organization, to have that input from the industrial sector.

With regard to the Regional Legal Metrology Organizations (RLMOs), Mr. Dunmill stressed that the OIML enjoyed very close cooperation with these organizations, and had been organizing the Round Table for the RLMOs in conjunction with meetings of the CIML for a number of years. The Bureau and/or the CIML President or one of the Vice-Presidents participated in as many of the RLMOs' meetings as possible, as well as in some of the various activities undertaken by the RLMOs.

This was all Mr. Dunmill wanted to say on liaisons at the moment, although there was more information on any of the individual organizations in the information presented to the CIML over the last four years.

Mrs. Lagauterie thanked Mr. Dunmill for his description of the wide range of liaison activities, and for all the actions which had been undertaken. She asked if there were any questions.

Mr. Dixit (India) asked what other collaborations had been carried out with ILAC.

Mr. Dunmill replied that there was close cooperation with ILAC because accreditation was a significant support for the Certification System, but said that since he was not directly involved in this, although a number of his colleagues at the Bureau were, he wondered whether Mr. Mason would like to add anything.

Mr. Mason said that the most concrete example, beyond the general interest that the OIML had in the revision of ISO/IEC 17025, was a particular project that Willem Kool had been working on with the technical staff in ILAC to provide better guidance about how their requirements should be implemented in the field of metrology. He suggested that Mr. Dixit should speak to Paul Dixon about this, as he had picked up the work from Willem Kool. Mr. Mason said he could not remember where that exercise had got to, although he thought it may have been slightly delayed following Willem Kool's passing, but this was the most concrete example he was aware of from the time he was last at the ILAC Conference.

Mr. Dixit said he was asking the question because he felt that, although the OIML worked in collaboration with other organizations, it was obliged to follow their suggestions, and the other organizations were not interested in legal metrology and did not know anything about it. He felt that the other organizations imposed their ideas on others, even when it was not applicable, and an example of this was ISO/IEC 17025. He felt that it was a problem that there were no legal metrology experts being represented.

Mrs. Lagauterie suggested that Dr. Schwartz might be able to reply to this.

Dr. Schwartz (Germany) was not quite sure whether Mr. Dixit was talking about the IECEx scheme or ISO/IEC 17025. In the case of the IECEx scheme, he could say that from the beginning they had included experts from the IEC. They had an expert at the PTB, Dr. Uwe Klausmeyer, who had been involved in the IECEx work. They also had contact with Chris Agius, the Executive Secretary of IECEx, so they had taken advantage of their knowledge and the expertise of some colleagues who had been working in the IECEx field, and he felt that this had been a great advantage to the OIML, so they had not felt any pressure from this side but rather had felt they could learn from what had already been established in the IECEx scheme.

Mr. Mason considered that Mr. Dixit had made an important point in that when the OIML had these liaisons, there did need to be "give and take", but he could say from his own knowledge of the relationship with ILAC that whatever the situation had been in the past, there was a much more balanced relationship between their work and that of the OIML now. It was certainly based on mutual respect and mutual understanding. He added that clearly, with all these liaisons, the OIML did have to ensure that it was advantaged as well as the liaison organization. He thought the OIML was aware of the dangers, especially when some of these organizations were very much larger than the OIML, and he said that one of the things that delegates would find if they looked at the OECD report, was the extent to which the case study acknowledged that these relationships were balanced and that the OIML was able to talk to these other organizations from a position of equality.

Mr. Capuano (Italy) said that Mr. Dunmill had talked about the relations with the Regional Organizations. More generally, he wanted to know whether there was any contact with the European Commission or the European Parliament.

Mr. Dunmill reported that there was no direct contact with the European Commission, although there was one aspect which he would talk about in a moment, but mostly the OIML liaised with Regional

Legal Metrology Organizations, so in Europe this was WELMEC, as well as its equivalents in other parts of the world such as AFRIMETS, the APLMF, SIM, and so on. As far as Europe was concerned, the OIML did participate in the Measuring Instrument Directive Working Group, but not directly with the Parliament or Commission themselves.

Mrs. Lagauterie added that there had occasionally been meetings with the European Commission, notably on the subject of the correspondence between the essential requirements of the MID and OIML Recommendations.

Mr. Patoray wished to return to the comment from India. He considered it had been an important comment, and every effort would be made to follow it up, but as Mr. Mason had indicated, Willem Kool had been very involved in that particular liaison. Paul Dixon would now be taking on the responsibility for that work, and he had had at least two different contacts with ILAC recently in order to enhance the relationship between the two organizations, particularly in relation with the OIML Certification System. However, he felt that an important point had been made by stating that the relationship was two-way.

There were no more questions, so Mrs. Lagauterie proposed moving on to the next item.

3.3 Technical work and management of OIML systems

Mr. Patoray said that his report would be very short. There was a lot of information but delegates had seen a lot of it in various documents, and some of the things he would be talking about would also be mentioned under other agenda items.

For example, he did not want to spend a lot of time talking about CEEMS and the Advisory Group.

With regard to the secretarial support for the Certification System, delegates would be hearing about this later, as well as about the Management Committee which was going to be formed, and which would be providing the support for the System in the future.

With regard to providing support for B 6, Mr. Patoray indicated that there would not be too much more to discuss other than what had been mentioned by Mr. Mason in his report, but B 6 was probably one of the most important aspects that the OIML was currently working on in providing support for the project group. This was the basis on which the OIML would develop its technical work, and it needed to be clear and set up in such a way that it was understandable, and the OIML also needed to build on B 6 in getting the training together, so that the secretariat and conveners could do their job as efficiently as possible. This was a very important focus for the BIML, and was something the BIML had been working on since the last Conference. There had been an initial revision of B 6 as well as two amendments, and it was being worked on again at present.

The BIML also continued to assist the Presidential Council in monitoring the technical work, and during the last meeting, a report from the CIML President had indicated that the Presidential Council's review of technical work had been extremely efficient, and that had been in part because of Mr. Dunmill's work with the conveners to send their reports in by the end of the year. Mr. Vinet would be focused on this in the future, and with help from himself, Mr. Vinet had put together what was called a "dashboard" of the projects, so that their current status could be more easily monitored and that those areas that were more difficult could be identified and worked on. This would be presented in full detail to the Presidential Council in March so that they could be provided with better information.

The website now allowed a much more focused collection of information. All of the documents that Project Groups had been working on were now contained in one location. When votes were necessary, whether they were internal votes by the Project Group itself, which he considered as "private" voting, or whether they were "public" voting on the CDs, Preliminary CIML online ballots or CIML approval,

all information was now held on the OIML website, which avoided the problems previously encountered when the BIML did not have some of the information.

Mr. Patoray explained that the website would continue to change. It had already evolved, based on the original comments collected during the meeting in Bucharest, and there would be a meeting of the Bureau staff, together with Mr. Dixon and Mr. Vinet, in November to identify further improvements that could be made. He said he would guarantee there would be a different look to the website in the future. He would prefer it to be like when you logged into your bank account and you saw the information that was important to you right in front of you so that members would not have to spend so long searching for the information they wanted.

He emphasized that the website had taken on a life of its own and Jalil Adnani, who was creating the database and the coding, and Jean-Christophe Esmiol, who was taking care of the hardware and software, were really dedicated to what they did, and he considered they had created a very robust system that was very flexible. They already had ideas about how the system could be improved, building on what had been learned over the past four years. With regards to the system, he was aware that this had to be up at all times for Members, and although there had been a few glitches, these had now been ironed out.

The Bureau was also undergoing a major electrical renovation so that everything could be managed remotely, and so that faults in the system could be dealt with within the three hours available before the backup batteries ran out. Mr. Patoray stressed that a lot of work had been carried out on the IT system, and the Bureau was looking for feedback from Members. If they had had problems in logging into the system, or if the system was not working as members would expect it to, he reiterated that they should let the Bureau know. Mr. Patoray said that he considered that the database, the website and the whole IT system provided the soul of what the OIML was doing. He summarized that with a lot of hard work and not too much money, a good system had been put in place for the future.

Mrs. Lagauterie thanked Mr. Patoray for his presentation and for the work of the Bureau for creating such useful tools and she asked if delegates had any questions.

Mr. Guo Su (China) wanted to express their sincere appreciation for the CIML President's and the BIML Director's reports. He was pleased that that the OIML had paid attention to the OIML Advisory Group in the past, as well as to the CEEMS community, and on behalf of Mr. Pu Changcheng, the Advisory Group's chair, he wanted to offer China's continuing support to these groups, and specifically to the CEEMS community.

Mr. Dixit said that there were many documents available on the website and he was very thankful to the OIML for this, but he said that sometimes members faced problems whilst trying to implement these. He said that when the OIML had resolved the issues of a particular country, this should be noted, so that other countries with similar problems would be able to find possible solutions on the website.

Mr. Patoray agreed that this was a critical step, and that by using the "dashboard" landing page for Members, they would now be able to give some feedback. If Members were having difficulties, then the Bureau should know about it, and in most cases the website was able to monitor all the activities that took place on it, such as when Members voted, when documents were uploaded, when members of the various groups were changed, etc. Those activities could be monitored and thus give Members reports on what level of activity there was. Error reports came through to the Bureau, and these were addressed as quickly as possible.

Mr. Dixit was grateful for the website but his concern was about the number of Recommendations. He stressed that many of the Recommendations were going to be converted into national legislation in many countries, so when there were difficulties with this, he said there was nobody in the OIML to reply to such problems, except perhaps the head of the relevant Committee.

Mr. Mason considered that Mr. Dixit was making a significant point. The situation he was describing was something which, in some parts of the world could be dealt with by Regional Legal Metrology Organizations, so that when there were countries who were facing similar implementation questions such as how do they integrate a particular Recommendations into their legislation, it was often very helpful to talk to other countries that were in a similar position. This was certainly a feature of the work in WELMEC and in the APLMF, and he thought one of the specific questions in Mr. Dixit's part of the world was how do countries deal with the situation where there was not an equivalent Regional Legal Metrology Organization to carry out this sort of work. It was very difficult for the OIML to enter into a direct dialogue with each of its Member States individually. So while it would hope to be able to answer specific queries, often the organization would point to the secretariats of Technical Committees to answer specific queries, and as a general rule this was the sort of thing which was a lot easier if there was a strong Regional Legal Metrology Organization in place.

Mr. Khedir (Tunisia) wanted to know whether the OIML had thought to use new technology, especially its website, for the dissemination of information about the OIML award for work in developing countries. He suggested this could include details such as the criteria for applying, the selection committee, the participation and the contributions; in summary all the stages in the award process. At the same time he would like to have some clear ideas on how to participate in this event.

Mr. Mason said he would respond to both of these questions, although he thought that Mr. Dunmill might be able to add more detail. At the moment this was one of the organization's activities for which it had not used the website, and he thought it was certainly a possibility which should be considered. He added that one of the features of the way the organization approached the question of using the website was that it rolled out functionality in different stages, and he recalled there had been a recent discussion about whether there was more that could be done with the Advisory Group to put its activities on the website, and to be made transparent through these tools. He hoped that his colleagues would agree that this was something they would like to look at; he felt that Mr. Khedir was right that the other advantage was that it would allow the criteria to be made clearer, as well as for the process to be better organized. He agreed that this suggestion was certainly helpful, although he did not know how quickly it could be achieved.

Mrs. Lagauterie joked that it was a little awkward to demand a time limit on an issue that had just been raised but never the less she wondered if Mr. Dunmill had anything to add.

Mr. Dunmill did not think he could add very much to what Mr. Mason had said other than that at the various CEEMS events, and from the discussions in the Advisory Group, a number of possible facilities had been identified which could be made available through the website. Not least was a database of experts, which would make it easier, when they were working with CEEMS countries, to identify people who may be able to help with specific problems. As with any extension of the functionality of the website, it was something which would be looked into and the Bureau would try to put into place those that were possible. The whole idea of the website was to be a tool for Members to provide other Members with as much information and help as possible, but he would not like to commit to a particular deadline.

Mr. Patoray interjected by asking Members to talk to the Web Team about their specific questions and give them an outline of what they were looking for. If he had understood correctly, Mr. Khedir had been interested in knowing how to apply for the award, in which case he would like to commit to there being an item about this on the website by the next meeting, but since he did not know the full scope of what Mr. Khedir was looking for, he asked him to talk to the Bureau about it directly.

Mrs. Lagauterie thanked the Bureau for taking this request into account.

Mr. Gittens (Saint Lucia) remarked that in response to the question about the OIML award, he had noticed that it was never advertised on the OIML website, but appeared in the OIML Bulletin. For some reason this year he had not seen the notice for nominations for the OIML award, so he thought that in the future it would be useful to have it on the OIML website and not just in the Bulletin.

Mr. Patoray agreed to this¹.

Mrs. Lagauterie observed that the two requests could be combined, and that Delegates could be reassured that they would be noted and the Bureau would undertake the necessary work.

3.4 Activities relating to the OIML Certificate Systems

Mr. Mussio said he would give a brief summary of what had happened over the last four years of the MAA, and also some information about the Basic Certificate System. Since the last Conference, the main change in the system had been the approval of the use of data from manufacturers' test laboratories (MTLs). Three Issuing Authorities were now using data from MTLs, and he remarked that the big difference in reports with data from MTLs was that their acceptance was voluntary, even for participants in the MAA. However he was able to report that the number of certificates had increased a little because of this new decision. Also since the last Conference, an intermediate review had been carried out, and this year, a full review of the Issuing Participants had been completed. Mr. Mussio said he was glad to announce that finally the case from Delta, which he had mentioned at the 2016 CIML meeting, had been solved technically, and it had been approved as an Issuing Participant for R 76. However, he wanted Delegates to note that the technical issues had been solved in March, but he had only received the final votes in September. He said that there were still some communication problems with most of the utilizing participants, and suggested that this may be because the people involved had changed, or had lost interest in the MAA, and he wanted to take this opportunity of raising this issue with Delegates. He said it had taken him almost five months to collect enough votes to approve the new Participant. He continued by saying that there was one additional Issuing Authority which had requested to become an Issuing Participation for R 76, but that there were still some technical problems to be solved before their case could be finalized.

With regard to the number of certificates, he showed Delegates a graph, but observed that the last column was a bit low because it indicated the data up to September, so there was one trimester missing for 2016. Generally the number of certificates seemed to be stable. He wanted to highlight that the stars of the system continued to be R 76, R 60 and R 49. However during the last review meeting, it had been proposed to include R 117 *Measuring instruments for liquids other than water*, which was mainly used for fuel dispensers. He had not triggered this process because the new OIML Certification System, which would be covered in the next presentation, had been supposed to start the following year, so it had not made much sense to start something that would have been changed in less than a year. Now that the start date for the new system had changed, he said he may now need to trigger the inclusion of R 117 in the MAA system. He showed delegates a diagram from the OIML Bulletin with the names of the Issuing Authorities hidden. Every dot on the chart meant that a given Issuing Authority had applied to the BIML to be an Issuing Authority for that particular Recommendation, and the chart was a summary of both the MAA and Basic Certificate systems. The problem was that the red squares on the diagram meant that no certificates had ever been issued for that particular Recommendation, and the Issuing Authorities highlighted in red had never issued a single certificate. He then showed delegates a similar diagram for the last four years, and this showed that the situation was worse. There were more Issuing Authorities that had not issued a single certificate in the last four years, and some of them had applied for many Recommendations, but had never issued a certificate for them. Looking at the Recommendations in the system, Mr. Mussio highlighted the number of Recommendations for which a certificate had never been issued. Again looking at the last four years the situation was worse, although in this case it should be taken into account that some of the Recommendations highlighted in red had been withdrawn during this period. Mr. Mussio said that for him, the meaning of these numbers was that the whole system needed to be reviewed, so the

¹ BIML Note: The Award was publicized by Circular directly to CIML Members and OIML Corresponding Member Representatives.

development of the new OIML Certification System had been very good news. He wanted to emphasize, however, that all Issuing Authorities needed to do was to send a letter to the BIML saying they wanted to be an Issuing Authority, and the CIML Member was then responsible for the system, but in truth they had not acted in this way, and he asked Delegates how much confidence they could have in a certificate from an Issuing Authority that had never issued a certificate in four or 12 years. This again justified the revision of the system.

Mrs. Lagauterie thanked Mr. Mussio for his presentation and asked if there were any questions.

Ms. Fayol (France) said that her delegation appreciated all the work that had been carried out in preparation for the new Certification System, which they supported.

Mr. Rachkovskiy (Russia) asked about the Recommendation R 91 *Radar equipment for the measurement of the speed of vehicles*. He said that no certificates had been issued for this Recommendation, and he wanted to know why this might be.

Mr. Mussio said that from the point of view of the Certificate System, there seemed to be no interest in that Recommendation. He suggested there may be national type approval certificates, but the OIML did not know about this.

Mr. Rachkovskiy said that these instruments had to be regulated in countries, but perhaps only national certificates were being issued.

Mrs. Lagauterie intervened, explaining that this Recommendation was quite old, and was in the process of being revised. It was perhaps for this reason that manufacturers were not particularly interested in obtaining OIML certificates for their instruments. She reminded delegates that Mr. Mussio had mentioned that to issue a certificate, there had to be a demand from clients for it, and she reiterated that this may be one of the reasons why there was no interest from manufacturers for certificates based on this old Recommendation.

Mr. Dixit said that India was happy to accept the OIML Certification System. He said the new system was very attractive. He felt that there should be more publicity as to what steps needed to be taken to obtain the new certificates, and what the advantages of them were. He felt that only a few countries had understood the new system. There were many other developing countries which did not understand the OIML MAA certification, so he reiterated that more publicity was needed.

Mr. Mason thanked Mr. Dixit for his observations. He considered that all delegates would agree with his comments, particularly the head of the Project Group who was sitting to the right of Mr. Dixit, and who Mr. Mason could see was nodding in agreement. He felt that this issue would be dealt with in the second half of the presentation.

Mr. Gittens (Saint Lucia) had noticed that for R 46, there were only two Issuing Authorities, and to date there had only been one certificate issued, to a manufacturer from the United States. He said that Saint Lucia intended to use R 46 as its regulation for electrical energy meters, but he was a little concerned about the popularity of this Recommendation, and he wanted to know whether there were plans to have more Issuing Authorities for R 46 in the future.

Mr. Dunmill said that R 46 was not used very much at the moment for a number of reasons. As he understood it, the IEC's standard on electrical energy meters took a different approach to that in the OIML Recommendation. A project proposal, which had not been discussed yet, was going to be made to the CIML for the revision of R 46 following a meeting of the appropriate Technical Committee, TC 12, in May this year which had looked at this question and decided that a project should be proposed. One of the reasons that they were proposing the revision was that the existing OIML Recommendation was not used much for various technical reasons. He therefore hoped it would be more widely used in the future.

Mr. Gittens said that his concern was that if Saint Lucia adopted OIML R 46 as its new regulation it might become a technical barrier to trade when other manufacturers were actually using the IEC or ANSI.

Mrs. Lagauterie thanked everyone for their contributions and suggested that the meeting listened to the second presentation concerning the new Certification System.

Presentation by Dr. Schwartz on the OIML Certification System (OIML-CS)

Dr. Schwartz introduced his presentation as a report on the development of the OIML Certification System which he had prepared with Mr. Dixon the previous evening. Since the last OIML Conference, a seminar had been held in conjunction with the 48th CIML meeting in Ho Chi Minh City in Vietnam in October 2013. This seminar had been about the OIML Mutual Acceptance Arrangement (MAA), and the need to raise awareness. Dr. Schwartz said that this was the point that Mr. Dixit had just raised, adding that this was a constant challenge. The MAA seminar had also addressed the need to improve the structure of the MAA in order to make it more effective and successful. He said that the results of this very successful seminar could be seen in the seminar report referred to as S 7, which was available on the OIML website.

Dr. Schwartz went on to identify the important milestones reached since the MAA seminar and the 48th CIML Meeting in 2013:

- in October 2013, the CIML had approved three MAA resolutions, and he drew delegates' attention to the resolution numbers mentioned on the slide;
- in December 2013, an Ad Hoc Working Group (AHWG) had been established to deal with the review of the OIML MAA, and he commented that this had been a rather big working group, with 34 participants. The AHWG had developed and circulated a questionnaire with 16 questions addressing all aspects of the three MAA resolutions. The results had formed the basis for the first AHWG meeting held in March 2014 at NIST in Gaithersburg. At the end of this meeting, four task groups had been charged with the follow up work;
- in November 2014 a second meeting of the AHWG had been held in conjunction with the CIML meeting in Auckland and the CIML had approved another MAA resolution (2014/18);
- in March 2015, a third AHWG meeting had been held in Paris, in conjunction with the Presidential Council meeting, and the proposals from the AHWG had been discussed;
- in June 2015, the fourth meeting of the AHWG had taken place in Teddington, and the result had been the proposal for a single OIML Certification System (OIML-CS);
- in October 2015, a year ago, the OIML had approved two OIML-CS resolutions, numbers 2015/17 and 2015/18. The structure and principles of the new Certification System had been approved, and the AHWG had been disbanded, and the revision of the MAA cancelled. Instead all Member States had been invited to participate in a Certification System Project Group (CSPG), which finally had 15 participants. The task given to the CSPG had been to prepare the relevant documents for the Certification System: an OIML Basic Publication containing the framework, and the necessary draft operational and procedural documents. The CSPG had been able to present to the CIML a Framework Document (currently called B xx since they still did not know the number it would be given until it had been approved) and he showed delegates a slide of its front page. This had been in the form of a Final Draft Basic Publication and Dr. Schwartz informed delegates that this had been approved the previous day at the CIML meeting.

Dr. Schwartz commented that this would form a good framework for the next steps, but before explaining the OIML-CS road map to delegates, he wanted to describe the main elements of the new Certification System, and he referred delegates to the boxes colored green on his slide. He said that the most important committee would be the Management Committee, which would take care of all aspects

of the OIML-CS. It would make decisions on new Issuing Authorities based on the recommendations from technical experts sitting on the Advisory Panel. The Advisory Panel would consist of experts identified and approved by the Management Committee to assist in reviewing accreditation reports and peer assessment reports. There would also be a Test Laboratory Forum. This was intended to be a virtual forum, where people could exchange ideas on concrete issues such as testing, or on questions about whether certain Recommendations and the test procedures laid down in them were appropriate, or whether they needed to be amended. The Test Laboratory Forum would therefore be important in providing feedback to the Technical Committees and Subcommittees responsible for Recommendations in the system. There would also be a Board of Appeal, which would be necessary in case there was an appeal about a decision made by the Management Committee. Everything would be supervised by the CIML, and the Conference would have the final oversight and responsibility for the system. The Management Committee chair would have to report annually to the CIML, and even the information that would have to be supplied in this report was laid down in the Framework Document. This would now form the road map for the OIML Certification System.

Following the approval of the Framework Document the previous day, future work would be undertaken by the provisional Management Committee, which had also been agreed the previous day. This would develop and approve the Operational and Procedural Documents, and Dr. Schwartz emphasized that a lot of Working Drafts were available which had been produced by the CSPG, but these would now be finalized by the provisional Management Committee. CIML Members, Corresponding Members and liaison organizations were being asked to nominate representatives for the provisional Management Committee. Finally, he said they would like to start issuing the first OIML-CS certificates on 1 January 2018.

Dr. Schwartz went on to describe the decisions taken the previous day by the CIML regarding the CSPG and the provisional Management Committee (prMC). He said that the CSPG had been disbanded, and the prMC, chaired by the CIML First Vice-President (himself), had been established to consider, modify (if necessary) and approve the Operational and Procedural Documents, and the various templates and forms, that would enable the new system to function effectively. He said that they wanted to provide all this information on the OIML website so that people would find it easier to apply to be an Issuing Authority or Utilizer. The prMC would also consider further amendments to the Framework Document B xx, and submit these proposals to the next CIML meeting, and he emphasized that although the Framework Document had been approved, the final version had not yet been fixed. CIML Members had been asked to indicate their interest in participating in the OIML-CS as Issuing Authorities or Utilizers, and also Corresponding Member representatives had been asked to participate as Associates, and if so to designate members of the prMC.

Regarding the schedule for the prMC for the next year, Dr. Schwartz indicated that a BIML letter would be sent out by 18 November 2016 to all CIML Members, Corresponding Members and liaison organizations requesting nominations for the prMC, and section 11 of the Framework Document B xx stated that up to three people from each OIML Member State, Corresponding Member and liaison organization could be nominated for the prMC. It had been proposed that the first meeting of the prMC should take place during the week commencing 13 February 2017. This date had been chosen as it would be directly before the Presidential Council meeting, and announcing the date now would help people to fit it into their schedule in advance. If it was considered necessary, a second meeting would be held in June 2017 just before the documents for the next CIML meeting would have to be published. The chair of the prMC would have to report to the next CIML meeting in 2017 with the intention that the new system would become effective on 1 January 2018.

Before finishing, Dr. Schwartz wanted to emphasize that the BIML letter would highlight the need for technical experts. The expectation was really that CIML Members would propose technical and metrological experts for the measuring instrument categories covered by those OIML Recommendations which were intended to be integrated into the new system as soon as possible. These were R 60, R 76 and R 49. These categories were already under the MAA system, but the

Recommendations which had the possibility of coming under scheme A in the future were R 46, R 51, R 117 and R 137. He reiterated that as delegates could see, without the technical and metrological experts, it would not be possible to carry out the accreditations and peer reviews necessary for an Issuing Authority to be accepted under the new system.

Concerning the transition, Dr. Schwartz indicated that there had been some questions about this the previous day. He indicated that the existing Basic and MAA systems would continue to operate until such time as the OIML-CS became operational. He said that delegates had just heard from Mr. Mussio that this work was continuing, and the Framework Document B xx stated that the existing Basic and MAA certificates would remain valid.

In conclusion, Dr. Schwartz said that in his opinion the OIML-CS should be considered as the next important step after the OIML Basic Certificate System which had been launched in 1991 and the MAA which had been launched in 2005. He said that due to the experience which had gone into the development of the new Framework Document and the Operational and Procedural Documents, the new system had the potential to be future-proof for at least the next ten years, and he showed delegates a picture of the developments. In 1991 they had started with the OIML Basic Certificate System. There had been Basic certificates and test reports for 18 measuring instrument categories which he called “unqualified” because there had been no requirement for Issuing Authorities to demonstrate their competence. The next step had been the OIML MAA system in 2005, where “qualified” MAA certificates and test reports had been issued for three measuring categories, as delegates had heard. The next logical step for him, after 13 years of experience, was the new OIML-CS which would enable qualified certificates and test reports to be issued for, he hoped, more than three measuring instrument categories and maybe more than eighty measuring instrument categories if the system became effective, and he was convinced that this was the right step.

Mrs. Lagauterie thanked Dr. Schwartz for his thorough presentation. The route that had been taken so far had been quite long and difficult, but she considered it was a success which delegates’ applause had acknowledged, as well as indicating their congratulations to him, the people that had worked with him in the group, and the staff from the BIML. She asked delegates whether they had any remarks or questions.

Mr. Dixit stated that there were only three classes of instrument, R 49, R 76 and R 60, for which OIML MAA certificates had been issued. He felt that delegates knew about these, but that outside the Conference room there was very little awareness about the OIML MAA, so a lot of publicity would be needed for the new Certification System. He said that the manufacturers sitting in the room were not the only ones interested in the OIML-CS. There were many other manufacturers who would be interested, and he suggested that the OIML should contact them. CIML Members should invite manufacturers from their countries to participate in CIML meetings. He considered that manufacturers would be prepared to pay a fee to attend the meetings, which would be advantageous to them. He felt that the new Certification System would be very lucrative, as well as very powerful and meaningful. He congratulated the CIML on having approved it, saying that all that was left now was to agree on how it would be regulated, how people would obtain their certificates, and how it would be publicized. This needed to be made clear by the OIML.

Dr. Schwartz thanked Mr. Dixit for his helpful comments. With regard to the first comment about awareness-raising and promotion, he considered that Mr. Dixit was absolutely right. He said that next year the prMC would concentrate on the operational and procedural documents, but he said that they also needed to think about good material to roll out the new system. He was convinced that without such material to present to legal metrology organization meetings and to manufacturers’ association meetings, the new system would probably not gain the awareness it should receive. This would be a huge task that would need to be done by the Management Committee in the future.

With regard to Mr. Dixit’s second point on how to reach the manufacturers, he said that this was also a concern and that they should be thinking about how to inform all stakeholders in the new system appropriately, using all means possible, such as the website, by material which could be sent by email,

making use of conferences and meetings, and he would be happy if the Regional Legal Metrology Organizations would put information about the system on the agendas of their next meetings. He knew that in WELMEC meetings, for example, manufacturers' organizations were invited. He reiterated that everyone should be thinking about ways to advertise and promote the new system.

Ms. Fayol (France) said that their delegation appreciated all the work carried out in preparing for the new Certification System and lent its whole-hearted support to the new system.

Mr. Khedir thanked Dr. Schwartz and his team for their work. He said the system would have to be profitable, not only for the OIML, but also for the world economy, and especially developing countries, such as Tunisia. He asked what they expected the impact of the new system to be and if there were any performance indicators for it.

Dr. Schwartz said that at the moment there were no indicators but said there was a benchmark, that of the IECEx scheme, which he hoped they would be able to reach. The IECEx had started ten years ago as a small system, and now he had the impression that manufacturers and stakeholders in the scheme were quite satisfied with it. He thought that this had been due to the professional way in which it had been run. He thought that the success of the OIML system would also depend on the degree of professionalism brought to bear. Dr. Schwartz promised his commitment to the new system, and he hoped that the OIML scheme would be successful, so that in ten years' time the decision to instigate the OIML-CS would be seen as good one. He hoped that the number of certificates issued would rise, that the number of measuring instrument categories would rise, and especially that the number of Issuing Authorities would rise, so that they could teach and train newcomers to enable them to become Issuing Authorities, not necessarily for many Recommendations, but possibly just for one so that more countries could participate in the system.

Mrs. Lagauterie thanked Dr. Schwartz and sympathized that when people "give birth" to a new idea, they wish it to grow, develop and be successful, and she thought that many of the delegates had the same wishes for the new system.

Mr. Nater (CECIP) wanted to underline that the roll-out would be very important for industry, so it would be very important to do this professionally, as there would be no second chance. It had to be done once only and in a good and efficient way, and then it would be successful. He said the OIML had good tools for the roll-out which they could use in the weighing associations worldwide whenever they had meetings, general assemblies, and so on to promote the new system. Mr. Nater said that this was why, in his opinion, the next step was a professional roll-out.

Mrs. Lagauterie thanked the members of industry present for their support in promoting the new system.

Dr. Klenovský (Czech Republic) welcomed the advent of the Certification System, and wanted to thank everyone who had been involved in preparing it. He thought that the success of the new system would largely depend on the OIML's ability to keep its Recommendations technically up-to-date, so that problems such as the one that currently existed with electricity meters would be solved.

Dr. Schwartz agreed with and fully supported this comment.

Dr. Dudle (Switzerland) commented that he had been deeply impressed by all the work that had been accomplished with the new system. He considered the results very good, and a real improvement over the previous system especially, in view of the fact that it would be extended to other Recommendations, and he said they fully supported the new OIML system.

Mr. Gittens (Saint Lucia) remarked that although Saint Lucia was not a member of the OIML yet, it had relied on OIML certificates in the areas of water meters, and non-automatic weighing instruments so much that the previous year, in a draft regulation to govern the water sector, they had made it a requirement that all new water meters in Saint Lucia should meet the requirements of R 49. He said that because they had confidence in the OIML Certification System, they looked forward to its expansion into the other categories of instruments.

Mr. O'Brien (New Zealand) observed that as the new system was rolled out, it would be quite useful to consider training for utilizing authorities. He considered that it was going to be very important that training was delivered to economies so that they could understand how to best utilize OIML Certificates and the test reports that were associated with them, and to create national approvals based on them, so that they could reduce the amount of retesting that went on. He thought that a lot of utilizing economies, particularly amongst CEEMS, did not have the knowledge of how to use the certificates to their best.

Mr. Golubev (Russian Federation) remarked that they appreciated the effort undertaken in developing the new Certification System, supported it, and were looking forward to participating in it. Personally, he hoped it would help their producers of measuring instruments to avoid the extra costs incurred in retesting measuring instruments, for example within Russia and then in other countries.

Mr. Dixit asked whether it had been decided that certificates under the OIML Basic System would be treated as "unqualified" Basic Certificates after 2018.

Dr. Schwartz replied that this was a misunderstanding. As he had said in his report, after 2018 the existing Basic and MAA certificates would remain valid.

Mr. Dixit asked about the situation if there was a differentiation in the acceptance of OIML MAA certificates and Basic certificates, and questioned how this would remain valid until 2018.

Dr. Schwartz replied that if some countries had difficulty in accepting Basic certificates any longer, then they could state in their scope that they did not accept these certificates, or a part of these certificates or reports, for certain reasons. It would be possible for every utilizer to indicate the restrictions that they put on the acceptance of Basic and MAA certificates in the future. The general rule was that they wanted the old certificates to remain valid.

Mr. Dixit said that he had understood that the CIML had earlier decided that OIML Basic certificates would not be accepted, but OIML MAA certificates would.

Dr. Schwartz interjected that many countries accepted Basic certificates.

Mr. Dixit continued that as far as he had understood, the CIML had decided the previous year that OIML Basic certificates would not be accepted. He remembered that there had been a lot of discussion about whether there was a need for OIML Basic certificates. If it was now felt that they were still needed, why should the Basic certification system not be continued?

Dr. Schwartz replied that he hoped if something was unclear then this should be raised with the prMC and this would be clarified during the following year.

Mr. Dixit thanked Dr. Schwartz.

Mrs. Lagauterie thanked all delegates for their active participation in the discussion on this important project and significant new turning point for the OIML. She thanked Dr. Schwartz again for his presentation, and for the openness of his replies. It was understood that there will be time in the future for further discussions before the new system was put in place, and she hoped that all the questions would be answered before then.

3.5 Activities relating to CEEMS (Countries and Economies with Emerging Metrology Systems)

Mrs. Lagauterie asked Mr. Mason to make his presentation, which he introduced by stating that many delegates would have heard much of what he was going to say the previous day. The presentation would be circulated, and he thought it was important that the Conference should be made aware of everything that had been done since it had authorized the OIML to do more in the area of CEEMS. Having made this apology, he said he would start the presentation straight away.

He remarked that many delegates would be aware of the history of the various attempts that the OIML had made to address the needs of what used to be called developing country members. There had been the OIML Development Council, which had been replaced by a Permanent Working Group on Developing Countries, and this in turn had been replaced by the Facilitator for Developing Country Matters.

In the meantime, the CIML had taken a number of initiatives, such as the RLMO Round Table, the OIML Award for developing countries, the Strategy that had identified this as a specific strand of activity, and perhaps most important of all, the decision in 2013 to establish an Advisory Group, under the chairmanship of the then CIML Member for China, Mr. Pu Changcheng. This Advisory Group had undertaken a significant amount of activity. It had carried out a survey of CEEMS needs in 2014, and had made proposals for the revamping of the OIML website the following year. In 2015 it had been instrumental in organizing two workshops, in Chengdu and in Arcachon, which had brought together a number of people from the CEEMS community, who had been able to relay both what had worked well in their areas, and also identify what their needs were going forward.

In the summer of 2016, the Advisory Group had been responsible for two very successful Pilot Training Centers, which had taken place in Beijing and in Guangzhou, and indeed the Advisory Group had met on Monday and had identified a future program of work, which he would be touching on very shortly. He went on to remind delegates of the significance of the 2015 seminars. The various activities had been identified under three headings. Firstly, those that had been necessary for capacity building within the CEEMS community, secondly there were those actions which the OIML itself could take to improve regulations in their own markets, and he said delegates had just seen possibly one of the most important single initiatives in that area, in the new OIML Certification System. He emphasized that the new OIML-CS was of particular interest not just to manufacturers, but to countries which were looking to regulate their markets in a cheap, effective and reliable way. Thirdly, the seminars had identified that there were numerous new ideas within the community, and the OIML would have to find mechanisms to share them with other organizations.

Mr. Mason reiterated that the seminars had produced a very significant resolution at the CIML meeting the previous year. He said it was a long resolution but invited everyone with an interest in the subject to study it carefully. Broadly speaking, it had covered four areas:

- instructions to the BIML and to CIML office holders to do various things;
- the steer that it had given to those involved in technical work about things that they could do differently, in order that it would be helpful to members of the CEEMS community;
- recommendations directed at the CEEMS community itself; and
- a number of recommendations addressed to Member States and other organizations.

Mr. Mason said that in the next few slides he would give an account of the last year and what had been done under each of the headings in the 2015 resolution. He said he had gone through them quickly the previous day, so he proposed not to go through them all again in order to save time. He said that delegates had already heard of the many different participations that had taken place, many of which had a focus on CEEMS needs, and that included the work with DCMAS; the view had been taken that the OIML ought to be doing more in that area. The OIML had started to spread the new ideas via the Bulletin, but he insisted that frankly, more ideas were needed, and he emphasized that he would encourage all delegates to look for examples within their own countries that they wanted to share with others, and to put those forward to the BIML for the Bulletin, so that more generally that mechanism could be used. He stressed that it was regarded as important to promote at the highest level the case for legal metrology, and he, the CIML Vice-Presidents and the BIML Director continued to do that when they could.

In terms of the Technical Committees, the work was still at an early stage, but there was already evidence of new ways of thinking, so there was a proposal that the new project on the revision of R 76

should particularly address how this important Recommendation could be made more useful to the CEEMS community. There were proposals, which he knew the US was working on, to simplify the existing guides on verification, and on conformity assessment. This matched with work being carried out in ASEAN to bring more clarity about how something like the OIML Certification System could be used in practice, and he remarked that more of this needed to be undertaken. There had also been some other ideas in this area. He said that delegates had heard that specific instructions had been given to the project group developing the new Certification System to take into account the needs of CEEMS Members, and he considered that this had been done, but he submitted there was a more fundamental point about this; if it was successful, the Certification System would benefit in particular the CEEMS community, who found it difficult to run their own systems and testing regimes, but who wanted to improve the level of metrological control in their countries.

With regard to the other slides, he thought he could probably skip over them, but mentioned that they were evidence that the OIML was taking seriously all of the different elements of the package, and that the Bureau had been monitoring activities against all of the headings in that resolution. The two events in China had been mentioned on several occasions, so he did not really want to go over them again, but he confirmed that various reports and material on those seminars were now available, and if they had interest in the subject, he urged delegates to study these. One thing that he wanted to emphasize was that over the last few days, a number of other Member States had identified an interest in doing something similar in their areas. He observed that these Pilot Training Centers had been conceived as an example, which if successful, would be transferred elsewhere, and he thought this level of interest was significant. He wanted to mention the fact that the Special Projects Fund which the Conference had set up four years ago had been instrumental in this activity. He said that the organization had not spent a lot of money, as was shown on his slide, but he commented that it had been useful to have that in order to “prime the pump” of some of the important and key events he had mentioned, which had brought the OIML to where it was at present.

Mr. Mason also mentioned to the Conference the work of the Advisory Group. The meeting that had been held on Monday had confirmed that it had been valuable as a framework, and that it wished to continue its work. He stated that the CIML had agreed to this the previous day. They had confirmed that they would like Mr. Pu Changcheng, who was no longer the CIML Member, but was nevertheless very active in this area, to continue to be chair of the Advisory Group. The CIML had also agreed with the Advisory Group that some more structure would be valuable, so a new Basic Publication would be drawn up to give more definition to the work of the Advisory Group. The CIML was also urging both the RMLOs and individual CIML Members to volunteer to take an active role in the Advisory Group, which he said was the missing part of the jigsaw so far.

Mr. Mason said that this concluded his account of what had been happening in this very important area, and he said that the OIML would continue to be guided by CIML resolution 2015/10, as this was not intended to be a one-year program; it had been considered to be a program for several years. He drew delegates’ attention to the fact that the Advisory group would continue to be the focus of much of the activity, and confirmed that steps were planned to make this even more useful as part of the OIML machinery.

Finally, he wanted to emphasize that virtually everything that the OIML did was based on the theme of cooperating with others: other international organizations, regional organizations, and bilateral arrangements, such as the ones the OIML had with China and Germany. Other individual Member States had also been identified, which were keen to step forward and do more. He said that this had been a very quick run-through of this extremely important area, and he was happy to take questions or comments.

Mr. Khedir said he would like to raise two points: the first concerned the participation of developing countries in negotiations on free trade agreements. Were there any guidelines on metrological aspects in this subject, either in bilateral or multilateral agreements? His second point concerned the follow-up

to CIML resolution 2015/10. He wished to reiterate Tunisia's willingness, with the support of the OIML, to help in establishing a pilot training center for Africa.

Mr. Mason replied that on the first question he was sure the answer was yes but he would have to confirm this with Mr. Dunmill. It was part of the OIML's liaison with the WTO. Whether the actual wording in the guidance was as the OIML would wish it to be was something that they were always prepared to reconsider; if it could be improved they would improve it but he was sure there was guidance of this nature to be used through the WTO processes to make sure that metrology needs were catered for in trade negotiations. On the second point Mr. Mason thanked Mr. Khedir for his renewed offer. He reiterated that his slides had mentioned the possibility of setting up a training center in North Africa; this had been an acknowledgement of the Tunisian offer and so he wanted to underline that the OIML was very grateful and would be following up that idea.

Mr. Onyancha (Kenya) thanked Mr. Mason for his initiative in promoting legal metrology in developing countries or – as they were now called – Countries and Economies with Emerging Metrology Systems. He said that the first AFRIMETS Metrology School had been carried out in Kenya, and since that time the Kenyan Government had reviewed the curriculum for legal metrology. At the present time they were training other countries in East Africa and he reminded delegates that some of the other countries, such as Burundi and Rwanda had no legal metrology systems. He said that Kenya, with the support of the PTB, had carried out more than three training sessions. At present they were in the process of trying to train other countries free of charge. The country involved had to pay for the accommodation, but the Kenyan government had set aside some money to train neighboring countries so that they could catch up with Kenya. He said this training had been very critical and if carried out, he was sure Africa would catch up with the rest of the world. This would assist them in terms of trade. He said that Kenya fully supported the OIML's initiatives and wished also to be a center of excellence in metrology training in Africa. They therefore looked forward to closer cooperation.

Mr. Mason said he was grateful for those comments and recalled that last year Kenya had immediately said they would look at the possibility of doing something similar; he had already mentioned the possibility of a training center in East Africa in his presentation, although he had skipped over it quite quickly, and hopefully the OIML could explore this possibility. One thing he considered the OIML did have to recognize was that there was nothing completely new in this work. The Pilot Training Center, as he understood it, had been a natural development of the sort of thing they had already seen in the AFRIMETS schools, and the Advisory Group had taken those ideas, developed them, and given them more shape. He considered that the crucial element of this was that they had actually decided to brand what had been done in China as "OIML". That gave additional authority to what was being offered and helped attract both speakers and participants, and so he thought the OIML would continue to develop these ideas. He looked forward to discussing possibilities through the Advisory Group with Kenya and with others.

Mrs. Sukul (India) said that India had already volunteered to be on the Advisory Group, and that as far as training was concerned, they had an Institute of Legal Metrology at which they already held training for various countries, so she wanted to invite the countries present at this meeting to make use of their facilities. If interested countries contacted them, they would be happy to arrange training on legal metrology.

Mrs. Lagauterie thanked Mrs. Sukul for the offer.

Mr. Mason also thanked India for this offer, noting that it was particularly valuable when made at the Conference and noted in its minutes. He added that he looked forward to following this up. He asked if there were any more questions relating to his presentation about CEEMS. He said that he also understood that one of the Members of Honor wanted to make an intervention.

Prof. Kochsiek said that Mr. Mason had asked him about the revision of D 1, which was closely related to one of the tasks of the CEEMS work. He said that during the last five years he had had the

opportunity to be a consultant to about 30 countries all over the world, especially in the ASEAN and SAR countries, in Africa, and also in South America. One of the tasks he had undertaken was to look at whether the legislation of the different countries was in line with D 1, with the WTO TBT Agreement, with Metre Convention documents, and so on. He felt that since the current version of OIML D 1 had now been in operation for four or five years, it should be considered for a revision. He asked whether this might be a question for Friday morning and wanted to know what his CIML colleagues thought about this, and about future tasks of the OIML, especially concerning legislation.

Mr. Mason thanked Prof. Kochsiek for his suggestion and said he could confirm that in his own experience, which had been much less extensive than Prof. Kochsiek's, D 1 was being used in the real world. For instance, it had been the cornerstone of the work that he had been doing in Egypt. He observed that one of the things he was conscious of with D 1 was that it concerned a legislative framework for the whole of metrology. As delegates probably knew, he tended to take the view that legal metrology was actually about the application of metrology to regulation, and that it did not always extend in everybody's mind to this question of the wider legal framework that there was for scientific and industrial metrology, which was in fact needed by most economies. From the conversations he had held with his opposite number, the chair of the CIPM, he knew that this was a view shared in the field of scientific metrology; that this was something which was confined to the OIML. He liked the idea of looking again at D 1. It would be necessary to have both the support of the CIML, as well as the resources and framework in which to do this, but if other colleagues thought this was a good idea, then it was something that had been mentioned repeatedly at various OIML seminars.

Dr. Milton (BIPM) commented that they had been involved in the development of D 1 back in 2012, and they knew it was a very useful document and was highly appreciated. He said they found that in all aspects of their work now, it was increasingly important to present metrology as having objectives that were best addressed through the combined efforts of scientific, industrial and legal metrology, and in this respect, of course they had taken every opportunity to work with the BIPM and OIML whenever possible to achieve the best joint benefits. He said they also knew that D 1 was of particular value to CEEMS as they develop their metrology systems. It had been the BIPM's experience that it was in these cases they should really present the full scope of what could be achieved when states invest in metrology. He would be very pleased to say from the BIPM side he would like to contribute to the revision of D 1 if the CIML decided on that and he would be pleased to raise the possibility with the CIPM of this document being jointly badged if that was appropriate between both organizations and he hoped that this would become another example of the two organizations working together for the benefit of metrology.

Dr. Ehrlich (USA) said that as the secretariat of TC 3 *Metrological control*, he wanted to add his support to this. He pointed out that the publication date of D 1 had been 2012, so it had not quite reached its five-year review requirement, but considering what delegates had heard from Prof. Kochsiek, who had been very involved during the last revision process, he thought now was a good time for a revision. He said that the last time Prof. Kochsiek had led the effort, along with himself and Mr. Kool, but as Dr. Milton had just mentioned, Mr. Henson from the BIPM had also been involved, so it had been a joint OIML-BIPM effort, and he would welcome the BIPM's involvement in the future. He said that a project proposal needed to be developed to set out the scope and other aspects, and he said he would certainly be supportive of this.

Mr. Mason said that this was something that would fall to the Committee to decide, and the procedure was that it would require CIML approval before a new project was started, but he thought that the CIML would still have an opportunity to consider these items on the last morning of this week's meetings.

Mr. Madzivhe (South Africa) said that on CEEMS, Mr. Mason had mentioned several points such as what China was doing currently (backed by the OIML), and that this was an activity which would continue in years to come; his question was about what plans and timeframes there were for other CEEMS countries or regions. Was this training center going to be replicated, or was the OIML going

to support regional training activities? Was there a plan for this, by when might this be implemented, and how did the OIML measure the success of the current activities in China? He also reminded delegates that with regard to issues of resources, countries were not equal. How did the OIML intend to ensure that the assistance or activities reach all the countries that needed it?

Mr. Mason replied that this was a very good question, and said that in terms of timescale, the OIML recognized that when there was a good idea, it was desirable that other people pick it up and apply it as quickly as possible. He thought there wasn't a particular timetable for rolling out this model, and said that as so often was the case, the Organization had to respond to opportunities and respond to offers. At the last count, there had been four offers to host a training center based on the Chinese model, and he thought that each one of these may very well be different; the arrangements and timescales required to reach agreement would be different, and in each case it should be possible to implement these offers. He also thought that the OIML had to recognize that along with what was being badged as an OIML training center, there might be a number of similar initiatives doing broadly the same thing in different parts of the world, even if they were described slightly differently. One of the advantages of not just the OIML's activities, but also of those of the DCMAS, was that it provided a network for capturing what all organizations were doing, and this was the same with the RMLO Round Table. In terms of judging value for money, different people would have different views on this depending on what they had put into it. Some countries would judge this according to whether their staff came back well trained, or whether it looked as if it had not been very productive for them. Mr. Mason considered that those responsible for the funding would similarly take a judgement as to whether it was a good thing to do, and if it was, they would hopefully find more funding for follow-on activities, and if they judged it was not, then the organization would have difficulty obtaining funding from that same source. From the OIML's point of view, it should be remembered that the main thing being giving was its name, so the value for money judgement, which he thought the CIML in particular had to take on a yearly basis, was to ask whether the activities that the Bureau had been doing in its name were actually good value for money. In this particular case, it probably would not involve very much expenditure by the OIML, but it may potentially involve using the OIML brand, and if this was used for something which was not very productive, then it would be damaging to the OIML rather than a benefit to it. This was a long and complicated response, but he considered that it was understood that these things have to be judged on their results, and the Organization has to be hard-headed. The OIML was doing this work for a purpose, which was to improve the capabilities of legal metrology services in a large number of countries. If the Organization did not contribute to that, then he insisted that it should stop doing it, and do something different. This was a judgement for the CIML on a yearly basis. Mr. Mason asked if this had answered the question Mr. Madzivhe had asked.

Mr. Madzivhe said that the reply had only partly responded to his question. He said he was worried because it sounded like "business as usual", in that when someone came up with something, the Organization would support it, even if it did not necessarily detail a particular issue which had been identified among CEEMS countries, and even if it did not explain what should be achieved in one to three years in Asia, Africa, Eastern Europe, or wherever. Mr. Madzivhe said that he did not think this approach, of just lending the Organization's name to something, or supporting a given initiative if it came up, was enough to pursue the OIML's objective, which should be to ensure that all countries were at a similar point moving forwards. He thought that the Advisory Group must do more work, and he considered that they needed a project plan which should have goals and indicators to cover what needed to be achieved and by when, so that the Organization could measure whether there was any progress, or whether it was just assisting when any project came up, depending on what Member States wanted.

Mr. Mason emphasized that the OIML would not just pick up every project and run with it regardless of whether it was going to be productive or not, but he suggested the Director may have more to say on the way the Organization made that first decision on whether the OIML's name should be lent to a particular project.

Mrs. Sukul remarked that from what she understood of the OPTC, it was not really intended to be a “bricks and mortar” kind of place, and was supposed to provide facilities for e-learning, so if there was more content for e-learning, and standardized modules and content management, or at least some sort of syllabus for e-learning, she thought that more and more countries would be able to access it and use it to train their people.

Mr. Mason confirmed that from the very outset, the phrase “virtual training center” had been used by the Advisory Group chair. Their training center had to be conducted in some “bricks and mortar”, at least some of the time, such as using the NIM campus in Beijing, as the Conference had seen in the videos. However, the training center as a concept was not intended to be “bricks and mortar”, and again he observed that Mrs. Sukul was absolutely right in that if the OIML could use new technology such as e-learning and so on, then it could be less reliant on bricks and mortar as well as having less concern about cost, because this was one of the main advantage of these methods since once the initial material had been produced, the costs of duplication were virtually zero.

Mr. Patoray suggested that Mr. Madzivhe might contact him directly to discuss his ideas for how to do what he was describing, and said that what he had done in the past had involved tracking projects, determining their value, and reviewing and setting benchmarks, as well as looking for progress, so he hoped that he could help with that, but needed some feedback and information from Mr. Madzivhe so that he knew he would be going in the right direction. He said that Mr. Madzivhe had raised some interesting issues, so he would like to spend some more time with him on this subject. Once they had a basic framework, it could be spread out to other projects to see if they were really doing the right thing, and to find out what benefit the OIML got out of what it was doing.

Mrs. Lagauterie announced that two more questions could be taken, one from UEMOA and one from Saint Lucia, but after that she wanted to close this subject as there were other important items to consider.

Mr. Issoufou wanted to make a similar point to that made by South Africa. It was true that the organization wanted to carry out work with developing countries or countries with emerging economies but these should be in a form that it was possible at least to follow whether the support the OIML was giving was attaining its objectives. He found that although discussions on this were regular, they were disordered, whereas they needed to be in a global form that in one way or the other could look for the finances needed to satisfy the objectives once they had been fixed, and so it could be seen whether they had been reached or not. His second point was about OIML D 1, which had been revised in 2012. Mr. Issoufou felt that it was necessary to undertake an evaluation to see what the impact of using D 1 had been in the countries concerned, as well as what had been achieved and what was needed, so that a decision could be made on whether D 1 needed to be revised or not. Since the OIML was on the point of updating D 1, it was absolutely necessary to take account of the fact that developing countries, particularly in Africa of which Mr. Issoufou said that he had a thorough knowledge, were now considering this in the context of the global quality infrastructure because they saw that they always had problems with the financing of these structures. The more sectors there were, the more they had a problem with finance, so there needed to be a synergy between the different parts of the quality infrastructure. This was the concept they were currently developing, and they wanted to know whether the OIML could work with the BIPM, ISO, ILAC, etc. to develop the quality infrastructure. Such a consultation at international level to work in this direction would be extremely welcome.

Mr. Dunmill replied that that was exactly why, at the last two meetings of the DCMAS Network, which he had mentioned earlier, there had been a lot of discussion about the name of that group and what they were trying to do. The three pillars of the quality infrastructure which had been there from the very beginning were metrology, accreditation and standardization - the “MAS” part of the name. However, since the IEC, for example, did a lot of work in conformity assessment, it had been discussed whether the name should also include the initials “CA” to reflect this, or whether the whole network should be renamed as something to do with quality infrastructure. He reiterated that there had

been a lot of discussion about this, and there had been a feeling that the quality infrastructure term itself was not well enough defined or used at that time, although the subject would certainly come up again and he considered that as the network went into the future, it was a valuable point that countries were increasingly interested in the quality infrastructure as an integrated whole, and he wanted to say that when looking at the OIML's interaction with the WTO, it was the quality infrastructure that countries were interested in. It needed to be shown that metrology was a fully integrated part of this overall subject, and that it supported a number of the other aspects as well.

Mr. Mason added that the speech he had made at a major regulatory conference in London the previous week had been specifically on the subject of quality infrastructure, as well as the relationship between the activities of the OIML and the other areas of standardization, accreditation and conformity assessment. He said that on the way to this Conference, he had started sketching this out into an article, which had a strong likelihood of appearing in the OIML Bulletin. He thought that Mr. Issoufou was talking exactly the same language, and that in order to make the work of the OIML relevant to decision-makers in many countries, it was essential for it to be put in this broader context. An advantage of a revision of D 1 was that it would give the opportunity of looking at the relationship between legal metrology and the other elements of the quality infrastructure, bearing in mind that once this was done, the Organization would be looking at an even more diverse set of circumstances. He emphasized that no two countries' metrology systems were the same, so the observation was true that no two countries' quality structures were the same.

Mr. Gittens (St Lucia) said that one of the challenges St Lucia faced when trying to incorporate OIML Recommendations into its law was trying to determine whether they should use all the Recommendations' requirements and "copy and paste" them into the law, or whether they should just reference the number of the OIML Recommendation in the law. He said that there was a need for some guidance for legislative drafters, probably in the next revision of D 1, as to what was the best practice to incorporate Recommendations into law, as that was where they had faced the challenge in trying to get the law actually passed.

Mr. Mason thanked Mr. Gittens for his observation and agreed that he was right. He considered that it took a certain sort of expert even to use D 1, and one of the advantages that the organization had had in the past was that there had been pre-eminent expert in that sort of activity in the shape of Prof. Kochsiek. It now had a wider range of people that were developing this expertise, and that could be drawn on to help explain how D 1 could be made more useful for the purposes for which it was now likely to be used, which might not be the purposes that had been in mind in 2011. He said he could name several individuals who he would want to have some sort of input into a reconsideration of D 1, precisely from this practical standpoint of using it for real.

Mrs. Lagauterie thanked Mr. Mason, and repeated that she intended to close the discussion on this subject, as she felt that the level of interest in the room had been demonstrated.

4 Report on the 2013-2016 financial period

4.1 Developments during the reporting period

Before starting his presentation, Mr. Patoray commented that there was a complicated set-up with a large room and interpreters, who he said were doing an excellent job, and whom he thanked; there were also technical staff taking care of the room itself, host staff taking care of the building, and security at the door – all of which had to be coordinated, so when he had sent out the notice to delegates to be prepared to work this afternoon, he had not asked them to be prepared to attend the following afternoon. At the beginning of the Conference, it had looked as though good progress through the agenda was being made, and it had not initially been considered necessary to meet that afternoon, but because of the excellent discussions that had gone on, he had seen that the Conference

should meet for at least some time this afternoon. He therefore hoped this extra work would mean that it would not be necessary to meet for the entire morning the following day, going through the tedious work on the new budget, which had prompted a lot of discussion during the CIML meeting. He still wanted to leave sufficient time the following day to have a good discussion on the budget for the next financial period.

He directed delegates' attention to the slide on the screen, and particularly to the two large numbers on it, saying that it had been difficult to put the agenda together as far as the sequence of information was concerned, and said that this particular slide might have been better at the other end of the presentation, so that delegates would see other parts of the financial results and other parts of the year first. However, this presentation had been put in the agenda in this position which followed the order which had been used at the last Conference in Bucharest.

The major improvement that had been made over the last four years was the very significant renovation of the building at rue Turgot. There was a long list of items, which he believed were in the Working Document, and if not, they were certainly available in other forms, but the major renovations that had taken place included what Mr. Mason had indicated was a Conference center – a small meeting room for about 18 people. This was an excellent facility which, together with the access to it, had not existed before the renovations had started. The access had had to be hand dug with shovels, and all the material had had to be wheeled out to the street through his office, so it had been a lot of “fun” for about three or four months. Between this new construction, the roof, repairs to the facade at both the front and rear of the building, several new windows, a new heating system, and numerous other items, the total over the four years had been over 700 000 euros. Over the same four-year period, they had rebuilt the entire IT system and put together the database. The database itself did not involve a lot of capital, but most of the other items could be capitalized. However, a lot of time and effort had gone into making this all work. Such equipment, he explained, cannot simply be bought and expected to work immediately; time and the effort had to be put in, and some consulting time taken to get everything to work. This had cost 240 000 euros. Putting the website in place had cost about 40 000 euros. The auditor had informed them that this could not be capitalized because the Organization was not a commercial one; it did not sell things over the internet, and so they could not capitalize the internet work, which was therefore pure cost. This had all been done by building assets and not reducing the cash, so Mr. Patoray reported that an excellent job had been done with the money that Member States had given the organization.

He went on to explain that when carrying out accrual accounting, there was a depreciation line, so that at the end of the year the result included depreciation, so if delegates were to look at the current time, this was about 180 000 euros per year. If the total figure of 700 000 euros was divided by four, it was not too far off this figure, so that was why that number was 185 000 euros, because it had been invested in the building. It would be coming back and therefore it could be reinvested in the building. He did not anticipate anything like this over the next four-year period, so depreciation would start to reduce. However, he said that starting now, a kilometer of cable was being laid down in the Bureau, and that would be part of the expenses which were needed in order to run the Organization correctly. Looking back at the early days of the organization, the building had been purchased in 1963 for 410 000 French Francs (the equivalent of about 62 504 euros) and inflation since that time had increased this value to 567 404 euros. He considered that this was a fairly significant increase, but the appraisal of the building was 3.2 million euros, so this had been a pretty good investment. A new appraisal was being carried out at the present time, but unfortunately he had not been able to obtain the value from the appraisal in time for this meeting. He would not expect the value to have gone down, due to continuing inflation in the market in Paris, and reiterated that the building was a good investment. This particular figure of 3.2 million euros, as he had explained at the CIML meeting, was the asset that covered the Organization's liability for its pension system, and he said he would refer to that figure again later.

The accrual accounting system had now been functioning since 2011, when he arrived at the Bureau. Those delegates who had been at the CIML meeting and last Conference in Bucharest had witnessed some of the adjustments that had had to be made in the accounting system to implement the accrual accounting, and to include the building and pension scheme within that system. He reported that all the adjustments were now finished, so the Organization would now be able to assess the money it had in real terms. Sometimes in the past, the money had needed to be estimated, and this would become evident in the next presentation on the surplus.

The auditing firm *LG Audit and Conseils* continued to carry out the audits, and this had been reconfirmed for four years in 2014. In 2018, the CIML would have to decide whether the Organization needed to change the audit company, the auditor himself, or even the whole way of carrying out the audit.

An actuarial study had been completed on the OIML pension system after it had been officially closed. The new *B 7 Staff regulations* had indicated that the Organization would not continue to offer the pension system, and this had affected its one active participant. There were now six recipients, or as he said he sometimes described it “five and a half” as when a pension recipient dies, their surviving spouse can receive half the amount of the late recipient’s pension for the rest of their life, so there are currently five and a half recipients of the pension system, and there would be one more person to come into the system in the future. The actuarial analysis had indicated that the total liability of the pension system over its entire life should be approximately 2.7 million euros, so it could be seen that the 3.2 million euros in the asset of the building would cover the pension scheme liability. This meant that no Member State had any liability for the pension system, and he said this was a very strong point in favor of the Organization, because there were many others in existence that could not say the same thing, i.e. they have a very large and growing pension liability which they were covering on an ongoing basis, and which, if there were any problems, they did not have the assets to cover.

He said in summary that these were some of the major things that had happened over this financial period and although there were other things that needed to be discussed, such as the surplus, the accounts from the past four years, and the future, he invited delegates to ask any questions about this presentation.

Mrs. Lagauterie also asked if there were any questions; as there were none she thanked Mr. Patoray and invited him to continue with the next part of his presentation.

4.2 Surpluses

Mr. Patoray continued that those people that had attended the Conference before would know that the financial period ended after the Conference, so the current period would finish at the end of 2016 and a new budget period would start. He could not therefore give the final numbers for 2016 at the current meeting, and could only estimate them. This also required that he went back and reported on 2012 because the account had not been closed when the Conference had met in Bucharest in 2012. He therefore said he would start with 2012, and then move into the current budget period.

In Bucharest resolution no 4 (from agenda item 4.3), concerning the final paragraph of Article XXV of the OIML Convention, had resolved that the budget surplus for that period (2009–2012) would be kept in reserve. The years 2009–2011 had been discussed in Bucharest, and in 2012 the surplus had been about 41 172 euros. This was a final number, because the audit had been completed, but the word “estimated” was still recorded because in 2010 some of the accounting system adjustments he had talked about previously had been going on, and the only thing that could be done about this was to “back out” those adjustments in such a way that the surplus or result for 2010 could be evaluated in the same way that it would have been without including the adjustments for the building and the pension scheme. In this case, the surplus turned into 233 390 euros, and he showed the Conference a graph of what the actual values looked like. Mr. Patoray then showed a graph of the estimated values, and observed that this looked a little different from the previous one because it did not include the very

large negative number. With the aid of a third slide, he showed what the cash result would be. He said this showed the money in the bank, because the rest had been accounting requirements to get the building and pension scheme into the system, and if one were to go back further, there was a very positive number and a very large negative number that offset each other, and they had to be worked out of the system to obtain the estimate. For 2012, the year-end cash had increased significantly. From 2008 the amount of cash had been increasing, and the value of 233 390 euros was now showing up in the accounts as surplus cash in the bank. Looking at 2013–2016, there had been a fairly good positive surplus in the years between 2013 and 2015, and the estimate for 2016 was also predicted to be fairly positive, which led to a total estimate for this period of 252 794 euros. Mr. Patoray subsequently showed a graph of these figures. He said that the money had been spent wisely and asked the Conference to reconsider the previous presentation, and the fact that the Organization had spent nearly 900 000 euros but there was still a positive result at the end of the year. The budget had indicated that there should be a total amount for those four years of 140 000 euros, which had sounded good, but the actual sum had been 252 794 euros. With regard to the year-end cash he asked delegates to note that this had not continued to climb. At a certain point, it could be seen that there had been a lot of expenditure on the building, so that the cash was being spent faster than the depreciation was able to account for, but in the next year it had come back. This year the auditor had carried out a thorough analysis of the financial position of the Organization. He had concluded that the fall in year-end cash this year had been due in part to the fact that some Member States were not paying on time. They should have paid in the year the invoice was sent to them, but they were actually paying a little late. The year-end cash had decreased, but not significantly. With regard to the reserve, the previous Conference had decided that the surplus should be put into the reserve account, so in the statement of changes in net assets/equity the reserve value was 1 290 114 euros, which was kept in the form of bank certificates. When Mr. Mason had talked about the concern over cash-flow, this was because the reserves were “locked up” in the investments in the bank. Other sources of money are needed to ensure adequate cash-flow. Mr. Patoray indicated that for the future, there was the question of what should be done with the reserve for the current financial period. The Convention indicated that budget surpluses should remain available for use throughout the entire financial period, i.e. until the end of this year. Although he was sure that each country could think of a use for it in their own metrology systems, this was not what it was for! The Bureau had no current need to spend it, so it was up to the Conference to decide what should be done with the surplus, which might either permit a corresponding reduction in the dues of the Member States, or be added to the reserve funds.

Mr. Patoray said he was going to be a little bold, and present the Conference with the possibilities for this reserve:

- The first option was that it could be used to reduce everyone’s subscription fee by dividing this reserve by 146, which was the number of total credits, and this resulted in a reduction of around 1 700 euros, or it could be put into the reserve. If the Conference was to look at the projected budgets, which they had not yet seen, the plan for the next budget period was to maintain the subscription fees at the same level. This would allow for the budget to operate over the next period. He showed the Conference a slide which he said would give them some things to think about, and suggested that the Conference may not wish to vote on this particular issue now. It might be possible to discuss it now, and to take a decision at the time when they discussed the whole budget. If there was a suggestion to reduce the subscription fee, then the budget would have to be reconsidered. If instead it was decided to put the money into the reserve, then there was nothing to alter in the future budget, but there were other options that the Conference could consider. The budget also proposed that the Organization could pay for its own annual meetings without an increase in anyone’s contribution. He considered this to be a kind of “revolving surplus”. If it were to be used to offset the costs of the meetings over four years (a total of five meetings over four years) each year a portion of the surplus would be used to pay for the meeting, but the cost of the meeting was already

allowed for in the budget, so that at the end of the four years the surplus would remain, and would go to paying for the meetings over the next four years.

- The second option was that the surplus could be used to offset the one-time cost of the search for the new BIML Assistant Director and BIML Director, and he said the CIML had considered this. There was a need to replace an Assistant Director with the passing of Willem Kool, and next year they would be replacing the Director. The estimated costs of these searches was 125 000 euros. This sum had also been accounted for in the budget, so the money would not be lost from the reserves.
- As a third option, there had also been some discussion about the need to have better training for conveners in the technical work because there was a need to speed up the work so that Recommendations were completed more quickly. There were more tools on the website, B 6 had been revised and a further edition was due shortly, so there was a need to have trained people to deal with this. In the past, the BIML had set up training for all secretariats at a metrology school in France, where the expenses had been paid for by the Bureau. So there was the option of not having to raise the membership fees, using the reserve to maintain them at their current levels whilst paying for the training of secretariats and conveners.
- The fourth and last option was for expanding the role of CEEMS activities. This may or may not be a new idea, but they had seen the level of activity in this area in the presentation on CEEMS at this meeting, and had also seen a lot of information during the CIML meeting. With regard to the points raised by Mr. Madzivhe from South Africa, Mr. Patoray said there was not a specific program set up. This would be a commitment of the funds, and a plan would have to be put forward, for which the CIML would be responsible. This was a bigger risk. He concluded that he did not expect a vote right now. He urged the Conference to use the Organization's money wisely, to invest it in the future, and to use it for the benefit of the Organization, so that it could be even better in the future. He asked if there were any questions or comments.

Mrs. Lagauterie thanked Mr. Patoray for his presentation, and repeated his proposal that this would not be voted on immediately, but to delay the vote until after the discussion on the budget.

Dr. Ehrlich thanked Mrs. Lagauterie, and said that the USA could not join a consensus of the proposal to designate the surplus as reserve fund. He thanked Mr. Patoray for his explanation of the various options. He said that a few years ago, the United Nations joint inspection unit had examined the practices of various organizations in the UN system, and had found that on average, a reserve fund level equivalent to one month's operating expenditure was typical. Based on the numbers that had been indicated here, the amount in the OIML well exceeded this average, and therefore the practices of those organizations. The USA did understand the need to retain reserves in order to address possible future cash-flow problems, but their suggestion would be that the surplus funds should either be returned to Members, or used for special one-time purposes that did not lead to future recurring costs, so perhaps one or more of the options that the Director had proposed would satisfy this. He repeated that the USA would not want to see the money put into the reserves.

Dr. Schwartz said he would argue the opposite. He said that he would be in favor of putting the surplus into the reserve or using it as outlined in the presentation. He said the Organization was lucky at the moment in that there were one or two more Members (one more Member State and one Corresponding Member), but that this situation could change quickly, and if many Member States were in arrears, the Organization would then run into problems with cash-flow if it had reduced the fees. In conclusion, he would be in favor of investing the money into the future of the OIML, and the four points mentioned by Mr. Patoray were a real investment in the future. He could also imagine support being provided to Technical Committee meetings, as it was often difficult for countries to organize and host such meetings which were always expensive to run. He felt that this was the kind of initiative where the surplus should be invested.

Mr. Mikiel (Poland) asked Mr. Patoray if he had any calculations on the reduction of membership fees. How large would the reduction be?

Mr. Patoray replied that the simple calculation would be that the approximately 250 000 euros surplus were to be divided by 146, the total number of credits that there were at the present time. This value was 1 700 euros, and that would be multiplied according to the classifications that Member States had. So a country in Class 1 would receive about 1 700 euros, whereas a country in Class 8 would receive eight times that, so he considered they were talking about a small amount of money, but in the case of the minimum subscription fee of 14 000 euros per year, it represented about 10 %.

Mr. Loizides (Australia) thanked Mr. Patoray for his proposals, but said there were other options that may need to be considered, and that the Conference should prioritize what it thought it may need. If this amount of money was carried over as recommended, could these funds be dipped into in the next budget cycle, so that they could be added to the funds that the organization had, and then accessed the following year once the Conference had prioritized its needs?

Mr. Patoray replied that this would be possible using his recommendation. This amount could be put into a particular account, and the Conference would identify what it could be used for. A report could then be made to the Conference at its next meeting. As an example, the easiest option was to offset the costs of the search committees. There would be an account when the search took place and the bills were paid. There would be money left over at the end of the time, and that would all be reported back to the Conference. However he agreed with Mr. Loizides that there could be more options, and this was why he had wanted to discuss this today, so that delegates had time to think about this and they could come back tomorrow and potentially put together some proposals.

Mr. Mason said he wanted to speak in his role as the UK delegate. He did not want to express a position at this point, but rather to ask for clarification, and to suggest a useful way of looking at this. As he saw some of these proposals, they were items for which there was already likely to be provision in the budgets, and he remarked that he was a little confused about the consequences of using a reserve on something which was already included the budget, and which would just produce the reserve again at the end of the four-year period. He considered there were different conceptual ways of looking at this which he would like to suggest. Obviously one of the options was to give the money back to Members, and as he understood, this would most likely be by means of a single one-off return, rather than using this to reduce the fees, because if that were done, the 1 700 euros reduction would be spread over a four year period. Reducing fees was one thing, but actually putting the surplus into the reserves meant putting it into the bank and not touching it. This was obviously another option, but he emphasized that the Organization had to be clear that that this option was exactly that – put the money in the bank and do not touch it. The third option was to spend that money on projects, and the Organization would then identify projects and decide that these were what it should do. The fourth option was to make sure that the money was spent during the four-year period, but to leave a degree of discretion as to what it was spent on. He observed that those were the four options that should be considered, at least at the beginning. Mr. Mason said he could understand the position of the US in not wanting it to go into the reserve, but if he understood correctly, what the US was uncomfortable about was the second option he had described: “put it in the bank and do not touch it”.

Dr. Ehrlich said that this was correct, and that basically their feeling was that the amount in the reserves was too high, and should be worked down somehow. One way of doing that would be to spend the money on a one-time cost, i.e. something that was not recurring, and just spend the money wisely on something that was needed and which would not be part of the annual cycle.

Mr. Mason felt that this was a slightly different argument, and that at the moment the Conference was talking about this particular surplus rather than the level of reserve. He thought he would actually invite the Conference to think about this in the terms he had suggested, namely the relative merits of saying that the money should be spent on certain items, or alternatively that it should be spent, but that there was discretion to decide on what it was spent. Obviously if the Conference wanted to spend it on specific items, then it would be necessary to have a debate on which projects to spend it on.

Mrs. Lagauterie pointed out the legal situation, as laid down in the Convention. She said that it stated that that budget surpluses remained useable during the whole financial period, and this meant by the end of this year, if she had calculated correctly. However, this was the first time she had come across this interpretation, so it should perhaps be confirmed. She said she was referring to Article XXV of the Convention which was in Chapter III on “Financial Provisions”.

Mrs. Sukul considered that there were two aspects to this discussion. One was to decide on what amount of reserves should be maintained, and beyond that, what were the items on which the reserve should be used and for what purpose. She thought the Conference should decide on a set of guiding principles, based on which the usage of the surplus, beyond whatever should be maintained, could be defined, and perhaps once the guiding principles had been decided, maybe for this year the Conference should take this decision, but in the following years, maybe the CIML could take the decision on how the money should be used.

Mr. Khedir thanked Mrs. Lagauterie and asked whether it would be possible to put a part of the money in the reserve and the rest into various projects according to the priorities of Member States.

Mrs. Lagauterie pointed out that this was yet another option.

Mr. Klenovský thanked Mrs. Lagauterie, and said that in his opinion his preference would be to use the reserves to support the technical work, as he considered the situation in the recent years had not been ideal, and the capacities to prepare drafts in national authorities were being reduced. If this was not possible, it looked as though the Organization would be accumulating more and more surplus, so he would find himself in a position similar to that of the USA. He said he would like to see even a small reduction of the fees, for example 2.5 %, which would not use up all the reserves.

Mr. Patoray summarized that there had been some interesting responses regarding the reserve, which currently stood at 1.2 million euros. In addition, there was a surplus in this budget period of about 250 000 euros, so the Conference needed to distinguish one from the other. The reserve should not be touched, and he said that he would need to be convinced that the UN analysis of an organization such as the OIML was correct. According to his previous experience, he believed that there should be six months of cash ready in reserve for emergency situations, and as Dr. Schwartz had mentioned, there could be a reduction in the surplus in the future if Member States could not pay, or if the Organization lost Members. There had been five new Member States in the last six years, which had been astounding to him, and was why the Organization did not need to raise membership fees in the next budget period. If Member States were considering the option of a reduction in their fees (he said he had been thinking of another three percent reduction in this budget period), he felt this could not be achieved if the Organization were to pay for its own meetings, as well as for the two searches for the Deputy Director and the Director. This could be considered as one extraordinary fee in the present budget period, which would not be in the next budget period, but paying for the meetings would be there and would not reduce the reserves. He said the Conference had not yet seen that in the proposed budget, the result came out with no surplus. The surplus had almost doubled in the previous four years, but next time, he was not anticipating there would be a lot of cash left over. As he saw the ideas he had put forward, the investment in the future was covered in his third bullet point. This was an old idea that had been tried before he took up post, but for which there had never been the resources to repeat. He was not saying that they would host every technical meeting, but the idea he had mentioned focused on the training of secretariats, conveners, experts representing P-members in the Technical Committees, Subcommittees, and Project Groups, to try to resolve the issue of how to develop Recommendations better, and how to do the job with the existing tools. The training would be there to invest in the future, so the Conference could identify this now as a fund that would be spent in the future, since it would not be possible to organize training and spend it all now, but rather over the next budget period. From his perspective, he said the organization had 1.2 million euros, which was about half of the total budget, and he considered that there was the correct amount of reserve in the present budget period, but he also considered that there was no need to add to it, and that it would be better to do something with the money and make it work.

Mr. O'Brien (New Zealand) stated that he agreed with Mr. Patoray's comments and remarked that the technical work was the life blood of the OIML, and he had seen that as an Organization there had been a lot of money spent on the building and on the IT systems, and he insisted that the other key asset that the Organization had was the people that carried out technical work, so he saw an investment in training as an investment in the people that were critical in getting the work of the organization done. He emphasized that the first two bullet points were not really using the money, but just putting off the decision for another four-year period, whereas he considered that the organization could really use the money now to start investing in people and to get the technical work up to as high a standard as possible.

Ms. Mikadnaze (Georgia) thanked Mr. Patoray for not just pointing out the two easiest ways of using the money, and for having given more thought to the future of the Organization in the other options. She felt that it was also important to work on the other things that had been mentioned, for example to promote the work of the Organization and of the Certification System.

Mr. Golubev thought that when discussing this problem, it should be kept in mind that the possible reduction in the fees would be very small, and the Russian Federation's position was that this was not very important, so he found himself in agreement with Dr. Schwartz that the Organization should try to invest this money in its own future; from that point of view, just to put it into the reserves would not be very useful. He said that the Russian Federation would agree with Mr. Patoray that the most appropriate solution from their point of view was bullet point three.

Ms. Van Spronsen (Netherlands) said they were also in favor of spending the money on the training of conveners, because she had heard that there was a need for them to know what they were doing. She also observed that training videos would be very useful, as it was not only CEEMS that could use them, but the whole community, because everyone had new personnel who could use such videos. She said that she would suggest that, with regard to the reserve funds, some guidelines were created about how much it should be in relation to the running costs of the Organization. There was too short a time available to do this now, but maybe a proposal could be ready to discuss at the next Conference.

Mrs. Lagauterie thanked Ms. Van Spronsen, adding that she thought it was a very good suggestion, and that she would arrange a meeting with the ministry of Foreign Affairs in France to find out whether there were any guidelines on this since France was the guardian of the OIML Convention.

Mr. Edelmaier (Austria) said he was in favor of both ideas, to raise the reserve fund a little bit and to put it into staff education so maybe it would be a good idea to split the money, to put a certain amount into the reserve fund, and a certain amount into training to be used for special projects. He reiterated that not all of it should be used in this way, because the Organization should have at least six months of reserves available to it. At the present time there was approximately 212 000 euros to be decided upon, and his proposal would be to split it half and half.

Mrs. Lagauterie thanked Mr. Edelmaier for his proposal, and said she thought that with regard to the discussion on a possible "reduction of the fees", this term should not be used because if the surplus was to be used in this way, it would be a reimbursement divided by the number of countries and the number of contributory shares of those countries. It was not a reduction in the fees, as the invoices would not indicate a reduction in the fees for a specific year, but rather a one-off reimbursement.

Mr. Dixit said that the Organization had some reserve money and he thought it should be kept for the future requirements of the Organization, as any time in the future, maybe in six months or in six years, there might be financial problems, and to save the Organization, there should be money in reserve. When the Conference considered the budget for the next year, he thought that some of it should be kept for training purposes. The amount of the fees should be increased or decreased by the OIML administration.

Mrs. Vukovic (Slovenia) wanted to draw the Conference's attention to the last paragraph of Article XXV of the Convention which said "The Conference shall decide what is to be done with any surplus. The amount of this surplus may either permit a corresponding reduction in the dues of the Member

States, or else shall be added to the reserve funds.” She was wondering if this meant that the Conference should only be choosing between these two options, i.e. reserve fund or reduction of the fees. Was it permitted to discuss whether to spend the surplus on training of conveners, or for the selection of the Assistant Director, and so on?

Mr. Mason interjected that he had been asking himself the same question. He agreed that the Convention only gave those two choices: either it went into the reserve or it was returned to the Members by the negligible reduction in dues. Those were the legal alternatives, but the next question was then: what does the Organization do with fact that it had “gone into the reserves”, and if you then did absolutely nothing and ran a balanced budget for four years, you would achieve the result that the USA was concerned about, which was the equivalent of putting it in the bank and leaving it there. So if the Organization was going to spend the money once it had gone into the reserves, it would have to budget for deficits over the next four years in order to spend the money after it had gone into the reserves. Clearly the Conference could approve a budget which said that it wanted to run a deficit for the next four years, and that was in practice the only way that you could reduce the reserve funds, other than by handing it back to the Members by some other extraordinary method. He considered that was what they were actually discussing in legal terms.

Mr. Patoray said that he agreed with what was in the final paragraph, and also agreed completely with what Mr. Mason had indicated about the way that was worked out, but he wanted to direct the Conference to the first sentence which said that “budget surpluses shall remain available for use throughout the entire financial period”. He reminded delegates that they were still in the current financial period, and emphasized that they were the controllers of the surplus. If they decided that bullet point three was what the Conference wanted to implement, then the surplus would be spent during the budget period on training. Now it was known that the surplus was for the first three years, some could be put towards training, and some in the reserve, because they did not know for a fact that his estimation for this year was correct, but it was known for a fact for the first three years, so this could be looked at as being covered by the first sentence: the Conference was spending the surplus money. The other one was exactly what Mr. Mason had said. The money could be put in a reserve fund, but the expenses would need to be backed-out into the future budget which would be reduced, and he would put in a line for training for a similar amount that would then reduce, and a negative budget of approximately 250 000 euros could be run for the next four years. There were many ways of working it out, and he said he had not given this enough thought when he had been putting together all the paperwork to realize the impact of this amount of money. This was a good problem to have, since the Organization had extra money, rather than being in the situation of running out of money, but he apologized for not having informed delegates of these circumstances long in advance of the meeting.

Mr. Mason wanted to address the question of the way the Organization might apply this first sentence: “budget surpluses shall remain available for use throughout the entire financial period”. He agreed that one thing they could try to do in order to make sure that the Organization did not have a surplus, was to instruct the Bureau to do its best to reduce that surplus by spending it between the Conference and 31 December 2016. He thought that this was the way the Organization ought to look at the interpretation of what could be done in this financial period. He did not believe that creating a fund and putting it to one side would actually be within the spirit of that, because actually that was just a reserve by another name, so he actually thought that it was right to concentrate on the second half of Article XXV, because the first half was really saying what they would have been able to do last year if a developing surplus had been identified, and they had actually said that they ought to be trying to spend this more next year. With less than two months to go, he did not believe that they should be throwing money out the door just to decrease the surplus, and did not believe that anyone was suggesting that.

Mrs. Lagauterie thanked Mr. Mason; she proposed that the discussion on the budget be closed and that discussion of the accounts be left for the following morning, and moved on to Item 5.

5 Approval of the accounts for 2012, 2013, 2014 and 2015

Mr. Patoray said this item should not be controversial. He stated that on the first slide was the CIML resolution that indicated that the President was instructed to present the accounts for 2012 to the 15th OIML Conference, and that he was going to do that. Mr. Mason interjected that had delegated the task to Mr. Patoray. Mr. Patoray reiterated that delegates who had attended the CIML meeting would already be familiar with them. He asked delegates to note the date highlighted in blue, stating that these were the accounts that ended the year of the last Conference in Bucharest, and that having been approved by the auditors, they could now be presented to the 15th OIML Conference as instructed.

2012

He referred delegates to the second slide. The account was taken from the completed audit reports, all of which the delegates had received before the meeting. This was the comparison between 2012 voted and 2012 realized, showing the charges. The next slide showed the income voted and realized for 2012, and at the bottom, the result realized for 2012. He reminded delegates about the discussion they had had on the surplus, and said that he had showed them the final year of 2012 from the past surplus, and commented that this figure was part of that.

2013

Moving onto the slide for 2013, which was part of the current budget period, he remarked that the format of this slide was slightly different from the last one, but that it also showed voted and realized figures, this time for 2013, as well as a result of 46 684 euros, which was part of the current surplus.

2014

With regard to 2014, he observed that the organization had not achieved the projected amount, but that this had been discussed at the CIML meeting.

2015

The next slide showed the accounts for 2015, which had been presented to delegates at this week's CIML meeting, and indicated a result of 51 277 euros.

He said that the CIML had reviewed and approved these accounts. There had been long discussion about each of them, and the details of these discussions could be found in the relevant CIML minutes. The auditor had approved the accounts for each year according to the requirements set by IPSAS.

Mrs. Lagauterie thanked Mr. Patoray. There were no questions or comments, and the vote on the resolution was postponed to the following day. Mrs. Lagauterie thanked all delegates for their active participation and closed the session.

Mrs. Lagauterie opened the second day of the Conference. For those that had not been present, she drew attention to the fact that the Conference had continued the meeting the previous afternoon, but there were still a number of points to consider and she stated that the plan was to carry out the voting during the current session. She repeated the request that there should be someone present in the room from each delegation who could vote at all times, and asked delegations to let the BIML staff know if this was not possible.

Mr. Dunmill took the roll call, indicating that proxies are not allowed during the Conference:

AlbaniaNot present
 Algeria.....Present
 AustraliaPresent
 AustriaPresent
 Belarus.....Present

Belgium	Present
Brazil	Not present
Bulgaria	Present
Cameroon	Not present
Canada	Present
Colombia	Present
Croatia	Present
Cuba	Present
Cyprus	Not present
Czech Republic	Present
Denmark	Present
Egypt	Present
Finland.....	Present
France	Present
Germany	Present
Greece.....	Present
Hungary	Not present
India.....	Present
Indonesia	Present
Iran	Present
Ireland.....	Present
Israel	Not present
Italy.....	Present
Japan.....	Present
Kazakhstan	Present
Kenya	Present
Korea	Present
Macedonia	Not present
Monaco.....	Not present
Morocco	Not present
Netherlands.....	Present
New Zealand	Present
Norway.....	Present
China	Present
Pakistan	Not present
Poland.....	Present
Portugal	Present
Romania	Present
Russian Federation	Present
Saudi Arabia	Present
Serbia.....	Present
Slovakia	Present
Slovenia	Present

South Africa	Present
Spain.....	Present
Sri Lanka	Not present
Sweden	Present
Switzerland.....	Present
Tanzania	Present
Thailand.....	Present
Tunisia.....	Present
Turkey	Present
United Kingdom.....	Present
United States	Present
Viet Nam	Present
Zambia.....	Present

Mr. Patoray summarized that 11 Member States were not present. With a total number of 61 Members, and 11 not present, this left 50 Member States present, and since the quorum for the Conference was two thirds of the total number of Members, a quorum was achieved.

Mrs. Lagauterie said that Mr. Mason had commented that this was a record number of attendees, and she thanked everyone for their participation. She suggested the Conference should move on to item 6 on the agenda and vote first on the technical work, then on the accounts and the budget. She told the Conference there would first be a presentation concerning item 6, the sanctioning of OIML Recommendations.

6 Sanctioning of OIML publications

Before talking about the Recommendations themselves, Mr. Dunmill said he wanted to remind delegates that the sanctioning procedure according to the version of B 6 that had been approved in 2013 was slightly different to the way things had happened before. It required the Bureau to prepare a report to each Conference on all the publications that had been approved since the previous Conference. This report would then be considered by the Conference and voted on to decide whether the publications had been sanctioned. Assuming that there were no problems, the BIML would then record all the publications in the report as having been sanctioned. He emphasized that the procedure was carried out in this way because Article VIII of Convention, on the Conference, stated that “the Conference shall decide on Recommendations for common action by Member States” as well as explaining how Conference decisions work, and that Member States were morally obliged to implement Recommendations sanctioned by the Conference as far as possible. Recommendations were approved by the CIML and then sanctioned by the Conference at its four-yearly meeting.

Mr. Dunmill went on to say that this year’s report had been distributed as Annex D to the working document which delegates had received in July.

2013

The report listed the publications approved at the 48th CIML Meeting in 2013. He displayed this list on the screen and asked delegates to confirm that they did not have a problem with any of the publications on that list being sanctioned in the report. There were no comments.

2014

Mr. Dunmill asked delegates to indicate whether they had any problems with the list of publications approved at the 49th CIML Meeting in 2014, stating that in 2014 some publications had been approved by direct CIML online approval. Again there were no comments and they were sanctioned.

2015

He stated that in 2015 three Recommendations had been approved; there were no comments on these.

2016

The four Recommendations that had been proposed to this year's CIML meeting had been approved by the CIML, so they remained on the list of publications to be sanctioned. There were no comments on these.

Mr. Mason asked about the two new Recommendations that did not yet have numbers. He remarked that obviously the two Recommendations approved this year would not yet have numbers, but he had noticed that there were a number of Recommendations in previous years which had had numbers allocated, and he wondered whether it would be helpful for the Conference to be able to recognize what those numbers were in order to have the clearest possible idea of what it was they were sanctioning.

Mr. Dunmill agreed this was a good idea; Mr. Pulham told the Conference that the Recommendation *Instruments for the continuous measurement of CO and NOx in stationary source emissions* would be R 144, and the Recommendation *Ophthalmic instruments - Impression and applanation tonometers* would be R 145.

Mr. Dunmill indicated that the Recommendations on *Protein measuring instruments for cereal grains and oilseeds* and on *Standard blackbody radiators for the temperature range from -50 °C to 2500 °C* had not yet been allocated numbers because they had just been approved at this year's meeting, but they would be R 146 and R 147 respectively. He checked that delegates were satisfied with this clarification before continuing that this completed the list of publications approved by the CIML since the last Conference.

He then returned to the point that the Conference needed to vote to approve this list and therefore sanction those Recommendations. He asked delegates to note that the resolution actually said that "the OIML publications listed in the report in Annex D are hereby sanctioned. Member States are reminded of the obligation to implement OIML Recommendations as far as possible". He asked if there were any countries that wished to abstain from this vote. There were none. There were no "no" votes. The resolution was therefore approved unanimously and those publications were now sanctioned.

Mrs. Lagauterie stated that the Conference would now go back to item 5 *Approval of the accounts for 2012, 2013, 2014 and 2015*, which it had discussed the previous day, but for which a resolution had not yet been formulated. The accounts for 2012, 2013, 2014 and 2015 had been presented to the Conference the previous day. She did not think it was necessary to continue the discussion on this subject and asked the BIML to read the resolution.

Mr. Dunmill read "The Conference, having regard to Article XXV, penultimate paragraph of the Convention, noting CIML resolutions numbers 2013/7, 2014/6 and 2015/5" (and here he added that the number had not yet been allocated to the resolution of this year's CIML meeting approving the accounts in 2016) "the Conference therefore resolves that the audited accounts for 2012, 2013, 2014, 2015 are hereby approved. The CIML President and the BIML Director are finally discharged for the financial management during these years".

Mrs. Lagauterie asked delegates whether there were any comments on the wording of this resolution, which they had received in the documents some time ago.

Ms. Van Spronsen said she had been wondering if the resolution did not include 2016, why could this not be removed, by mentioning only CIML resolutions for 2013, 2014, 2015, and striking out 2016 because it was resolved only for the years 2012, 2013 2014 and 2015.

Mr. Patoray explained that the resolution for the accounts for 2015 had been resolved at the CIML meeting in 2016, so all that was missing was the actual number of the resolution for 2016, which would be added when the final resolutions were confirmed, so he thought the wording was correct.

Mr. Dunmill commented that there would be a review of these resolutions, into which they should be able to insert the number.

Mrs. Lagauterie confirmed that the number of the resolution for 2016 would be added but the approval would be for the accounts for the years 2012, 2013, 2014 and 2015. There were no abstentions. There were no votes against the resolution and so it was passed unanimously.

Mrs. Lagauterie stated that the Conference would now go back to item 4.2 *Surpluses*, which it had discussed the previous day, but for which a resolution had not yet been formulated. She reminded delegates that the previous day they had seen a presentation regarding the budget surplus, and she suggested that the Conference should consider the resolution on this subject. She asked that this resolution be shown to the Conference on the screen and asked if there were any comments on the wording.

Dr. Ehrlich submitted that different wording had been considered the previous day, and asked if instead, the original wording was going to be adhered to.

Mr. Patoray responded that since he had not anticipated that having additional funds left over at the end of this financial period would be a problem, he considered that the proposals that had been discussed the previous day were rather last-minute. He therefore believed that these funds could be added to the reserves, and that between himself, the President, and the CIML at its next meeting, a review of the budget would take place. He said they would also be reviewing what they had heard from delegates about the need for training for conveners and secretariats, and they would be arranging for this training to take place, the funding for which would be coming out of the reserves. This would be done as quickly as possible so that this could be “front-loaded” to prevent the total reserve account from increasing. At the CIML meeting there would be the opportunity to review the budget and the forecast. Adding the money to the reserves did not mean that it could not be spent. If a valid need arose which was not in the current budget, then the Organization could spend money from the reserves on it, such as on the training of conveners on this occasion. With regard to some of the other comments, he suggested that the Organization would be firm in the criteria adopted for this; existing travel policies would be followed, and records would be kept on who had attended, the results achieved, as well as the other accomplishments, and a full report would be made to the CIML.

Dr. Schwartz agreed with Dr. Ehrlich and proposed that some wording be added to this resolution saying “shall be added to the reserve funds with a view to supporting training activities” or something similar so that it was clear for what reason this money would be used, so that it did not continue to be saved but that the reserves would in fact be reduced.

Mr. Mason questioned whether he was right in assuming the Conference would see some proposals on how this expenditure was going to be allocated when the proposed budget was discussed for the 2017-2020 financial period under item 8.4.

Mr. Patoray said this would be possible. He emphasized that he was concerned that the Conference, which dealt with high-level issues, would be getting into too much detail by doing this, which he

judged was part of setting up and maintaining the yearly budget, and was therefore the responsibility of the CIML.

Mr. Mason responded that he understood that, but that he was asking himself whether the Conference would find it at least helpful to understand how this money was likely to be spent. He realized that a discussion on the forecast was just a discussion on the forecast, but such a discussion would inform the Conference on what it felt were the right decisions to take, and he emphasized that delegates were being asked effectively to take two decisions. One of them was what to do with the surplus, and the second was at what level to set the fees and the financial envelope for the next four years. He asserted that it would be helpful to have this discussion now, but wondered if it would be more helpful to come back to this resolution, including its wording and its voting, when they had also had an opportunity to see what the circulated forecast was, which was in the papers that the delegates had already received, as well as an understanding of how those figures might change if the surplus was allocated across those four years. This would enable them to understand what effect this would have on the results for those four years.

Mrs. Lagauterie enquired whether Mr. Mason had been speaking as CIML President, or as part of the UK delegation.

Mr. Mason replied that he had made the suggestion as part of the UK delegation, and continued that the vote on this should be postponed until the Conference had had a discussion on the forecast. He stated that the UK would have no difficulty in supporting this resolution, but he thought it would be helpful for the whole Conference if it was clear that all of the decisions were to be taken in the light of a full understanding of how the money was likely to be spent over the four-year financial period.

Mrs. Lagauterie thanked Mr. Mason for clarifying his point of view, and continued that nevertheless, the other people who had wanted to express their points of view should be allowed to do so before moving on to consider the budget and then voting on this.

Mr. Duple stated that he had wanted to express his support for the proposal made by Germany, but in the light of the comment made by the President, he understood that the Conference would be returning to this resolution, and therefore it would have the opportunity to add some of the ideas that had been expressed during the discussion of that resolution.

Dr. Ehrlich said that he had been going to ask for clarification on when this might be discussed, but he thought that the suggestion made by Mr. Mason had been a very good one, and that it would be very good to have a discussion at the Conference and then make a decision later.

Mrs. Sukul added her agreement to the comment made by Germany, that there should be a small addition to the resolution saying that there was an intention to use the surplus money for training purposes. Additionally, she commented that this was for the period 2013-2016, and there were not many options in the resolution, but she wondered whether some thought could be given to how to treat any surpluses which may arise in the future, such as a revolving capacity-building fund, to which the surplus could be credited on an annual basis. She was not sure whether this was feasible or not, but if the Director could examine this, it would help the Organization to establish a capacity-building fund which could be used every year, without waiting for the next Conference to decide on what to do with the surplus.

Mrs. Lagauterie thanked Mrs. Sukul for her suggestion. She replied that if her memory of the previous day's discussion on this subject was correct, there had been a question about the amount of the reserve fund, and her suggestion was that this resolution contained a clause that instructed the CIML to examine the reserve fund.

Mr. Mason wanted to clarify the nature of this proposal. As he understood it, this would be a study on the policy the organization ought to adopt in the future concerning the level of the reserves, so that the next Conference could make a clear judgment on this, and at that point it would know both how to deal with surpluses which might arise during the financial period, and equally perhaps understand

what might be necessary if the financial circumstances were adverse; in other words, what they should do to ensure that the reserves did not fall too low. He asked if that was correct.

Mrs. Lagauterie replied that he had understood correctly.

Mrs. Lagauterie concluded that the resolution would not be voted on now, but instead suggested that the Conference should move on to the presentation on the budget for the financial period 2017-2020. This presentation would be made by the Director of the Bureau. However before doing this, there was agenda item 7 on the contributory class of Member States and their contributions for the period 2017-2020. This item was for information only.

7 Member States' contributory classes and the base contributory share for 2017–2020

Mr. Patoray said that this presentation concerned information that had already been made available to delegates, so he did not consider he needed to go through it in great detail. He showed delegates a slide and observed that the main areas of interest were the longer green lines that ran across the slide which highlighted three Member States' classifications. Looking a little closer, he said that delegates would be able to see that, based on the requirements in the Convention, as well as on a review conducted in 2016 on the basis of the World Bank GNI (Gross National Income) figures for 2014, the following Member States were being reclassified, effective from 2017:

- Greece would be moving from Class 2 to Class 1 because its population had decreased,
- Belgium would be moving from Class 1 to Class 2 because its population had increased, and
- Pakistan would be moving from Class 1 to Class 2 because its GNI had increased.

With regard to the new Member States of Thailand (which had already been admitted) and Cambodia (for which the Organization was just awaiting payment for the admission process to be completed), from 2017, the total number of contributory shares would be 144, and in 2018, 2019 and 2020 it would be 146. This would of course, be exclusive of any changes due to the admission or resignation of Member States. The total income that the Conference would be asked to decide was then divided by these 146 contributory shares to determine the base subscription fee.

Mrs. Lagauterie asked if there were any questions about this presentation.

Mr. Mason commented that after the difficult conversations on this subject four years ago, it was good to see that the Organization now had a clear process for determining the way the contributions are set. He thought that the fact that there was not very much to discuss at this Conference was confirmation of the correctness of the decisions taken four years ago to put the establishment of the contribution classes onto a formal basis to enable decisions of a policy nature, namely that if a country were to have its class reduced, it immediately enjoyed the benefit, whereas if it were to increase in class, it was given a year's notice of this adjustment. He considered that all these decisions had made this a very smooth process, so from the point of view of his own delegation, there were no questions because this was now something which was smooth and mechanical.

Mrs. Lagauterie said it was very good to see this tool in use, and the process was now clear. She told delegates they would now move on to consideration of the budget, item 8 on the agenda.

8 Budget for the 2017-2020 financial period

Mr. Patoray thanked Mr. Mason for his comments and reinforced them, saying that when things were simple, it was easy to forget that a lot of work had taken place in the past to arrive at that point, and he appreciated all the hard work that had taken place at the last Conference to make the question of contributory classes so simple this year. He then started his presentation by indicating that he would not dwell on his first slide as he said that delegates would be seeing it in more detail later. This was a history of the base contributory share over the years of the Organization. He said that he would not put too much emphasis on any particular time, as there had been times when inflation had been in double digits, and there had been times when the Organization had been growing rapidly, so a lot of variables had contributed to setting this value, but this was a way of looking back on the history of the Organization and seeing how fees had changed over the years. His next slide gave the same basic information, because this was what had been used in creating the budget itself. He showed delegates a slide indicating the total number of base contributory shares for the various years, asking them to remember that this budget was for the years 2017-2020. Mr. Patoray said that in the proposed progression for this budget, there would be no change to the value of the base contributory share over the period 2017-2020. There would also be no entry fee for new Member States. The Convention defined this as one year's subscription fee, to be paid at the time of joining the Organization, but the policy for the last two budgets had been to set it at zero. Mr. Patoray continued that delegates would have noted the small decrease in the subscription fee during the current financial period, and this value would be maintained during the following four-year period. He reported that at the 13th Conference in 2008, the annual Corresponding Member subscription fee had been set at ten percent of the base contributory share, or 1 400 euros over the whole of the current financial period.

Moving on to the OIML Certificate System and the MAA, Mr. Patoray indicated that the proposed application fee for becoming an Issuing Participant in the current MAA system was set at 1 700 euros, the same as the previous financial period. However, this was not reflected in the budget itself, because there had not been a significant number of new applicants to become Issuing Participants, so he did not consider this to be a significant part of the budget. The fee for registering certificates in the Basic and the MAA systems was set at 350 euros, which would be the same as it had been in the previous financial period. With the addition of the new OIML Certification System (OIML-CS), which had been approved by the CIML at its 51st meeting, the registration fee for all certificates would be 350 euros. There would also be no application fee for becoming an Issuing Authority. The financial period defined in Article XXIV of the OIML Convention was equal to the interval between sessions of the Conference, and since this had normally been set at four years, he had done the same this time. He said that the Conference needed to decide the overall amount of money necessary to cover the Organization's operating expenses, and the annual amounts to be placed into the reserves to meet essential emergency expenses, and to ensure the execution of the budget in the event of income proving insufficient. With regard to this particular wording, he considered that it came from a time when the Organization had used cash accounting rather than accrual accounting, and that this had produced a significant change in approach, but the Article was still in the Convention, and the Conference still needed to be aware of it.

He remarked that his next slide would be a bit of a challenge to read, but it could be broken down into different sections. He asked delegates to note that this slide had been based on the actual numbers from 2015, so that it could be compared to the most recent audited budget year, and that could then be used as a comparison for the new budget period. He repeated that the Organization had a new Member State, Thailand, which affected the Member State line. There had also been a slight reduction in the number of Corresponding Members since 2015. The certificate income in 2015 had been rather large, and he did not think it would be possible to maintain this at the same level, but pointed out that the income value increased during the budget period, because he believed that the new Certification System would result in more certificates being issued.

The Translation Centre had been a line in the 2015 budget, even though the Organization had not been collecting any funds, and therefore a zero had been recorded against this, and it was now closed. The financial income had been adjusted to more accurately reflect the current economic conditions. The figure that was highlighted in blue was the total figure for the four years, which the Conference would be considering.

As far as costs were concerned, Mr. Patoray said that staff costs accounted for a large part of this value. He drew delegates' attention to the fact that since the 2015 budget, the staff costs had not changed very much at all. Small adjustments had been made during the year, and in 2017 there would be a contracted individual from the UK, in the role of a senior engineer, working with the Bureau, but this may potentially be replaced by a full-time position, depending on the decision made by the CIML on the Assistant Director position. This position had been included, and in addition, Mr. Patoray himself would be being replaced in 2019, and he would expect the salary to decrease at that time, so the adjustments on his slide had been based on a lot of different things. He said he had allowed for an increase in the pension outgoings to allow for inflation, and other possible variables from 2015, but these did not have a significant impact on the budget itself. He also drew attention to the areas highlighted in blue because they indicated the total costs.

He said that with regard to running costs, they were relatively similar, based on some minor changes for low inflation and other minor changes since 2015.

In the case of the administrative costs, there were values for communication which related to the running of the computer and phone systems. However, he pointed out that the meeting costs did increase, and that was in order to cover fully the costs of the CIML meeting. These values were based on the costs in 2015. He said that the figure was 83 000 euros, but that in reality, there had been a 50 000 euro winding-out because of the large contribution towards the CIML meeting from New Zealand in the previous year, so that when the Organization had paid for the Arcachon meetings in 2015, it had been a little bit more than the 83 000 euros. He believed that the CIML meetings could be organized for the amounts shown on the next slide, and he asked delegates to note that in 2020, this figure would be larger, as that would be the year of the next Conference and there would be five days of meetings instead of three and a half days.

The lines concerning travel and accommodation would remain basically the same, and he said they were not trying to increase the level of the travel budget as it had been reasonably stable over the past years.

With regard to the extraordinary expenses, Mr. Patoray reported that these related to the search for a new Assistant Director and Director, and would be one-time fees for this particular budget period. With depreciation, he said that from 2015 this was starting to come down, although there were still issues relating to the electricity in the Bureau, and some other problems with the building to take care of, so delegates would observe some fluctuations in the depreciation value, but generally it was reducing.

In the case of the provision for uncollected funds there was a possibility that some Member States may not remain, so there needed to be something in the budget to protect the Organization. The budget which was being proposed to the Conference was almost break-even over the four-year financial period, and at the end of that time, there would be 4 000 euros as a surplus for the four years, so there may not be the same issues and problems arising four years from now, because there would not be so much money left over, and that would be due to the fact that there had been no increase in the base contributory share for this year, and also due to the fact that the Organization would be paying for all of its own CIML meetings.

The next slide he showed delegates concerned the accounts for the new Certification System. The income arose from the 350 euros fee per registered certificate, and the costs represented half a BIML staff member, plus a small percentage of a number of other staff-related costs, such as travel, space in the BIML, paying a part of the building overheads, etc. These had been taken into account for the

Certification System, which at the end of the four-year financial period, came out close to breaking even, even using the current 350 euro certificate fee, so he thought that this was a good approach to take. He insisted they were not trying to make money on the Certification System but they were also trying not to lose money on it. As he had already mentioned, the extraordinary expenses arose from the search for the Assistant Director and Director which would be taking place shortly. He underlined that the figure on his slide was what he hoped was a conservative estimate, but also that the actual sum would not exceed his estimate. Mr. Patoray indicated that the result for the particular budget he had presented was almost break-even, giving a total result of 4 441 euros over the four years for a total amount of credits for this period of 8 827 000 euros.

However, he said there had been a suggestion that the Conference looked at the potential for using the reserves, as had been mentioned during the discussion on the surplus, and what might happen if they carried out the proposed training of secretariats and conveners. The CIML would be able to discuss this in much more detail, but he showed the Conference a slide which he described as front-loaded spending on training on what he would call “technical work”. He said the Conference could rename this if it wished, but “technical work” for him was the development of the Organization’s publications by conveners directly and by secretariats indirectly. That training would take place for all the conveners and secretariats in the most effective way possible, whether this was by travelling to them or by bringing them to the BIML. It would also be done so as not to be a burden to the Member State, the secretariat, or the convener. He said he would be relying on Gilles Vinet to assist in this, so there would be an extra person to help in addition to Mr. Dunmill, who had carried out a training session before. They knew that they would be working on B 6, so additional training would need to be carried out when B 6 had been completed. What he intended to propose was that an initial training program would be set up to understand what they were doing, and this would then be presented to the CIML at its meeting, reporting on the necessary budget and forecast. It would then be possible to have a better discussion at that CIML meeting on exactly how to complete this. In this way the Conference’s wish concerning the reserves could be achieved, i.e. that the reserve money should not just remain unproductive, but should help the Organization in its technical work. He was a bit unsettled about the negative numbers in this budget, but this was the intent. There needed to be a negative result at the end of the following four-year period because the Organization would be using its reserves to pay for the training and for the extra work that they would be doing. Mr. Mason had suggested using this way of accounting for it in a budget, and he thought it was an excellent approach. If there was agreement by the Conference, then this is what he would do, but he would still try to maintain these numbers in a way that they were not reflected elsewhere in the budget. Mr. Patoray asked if there were any questions or comments.

Mrs. Lagauterie clarified that the document on the slide was not that on which the Conference had been asked to vote for the budget, but it gave an idea of what could be done in the coming years if the Organization spent the money from the reserves on support for secretariats and conveners.

Mr. Patoray added that the budget on the screen had been modified at the bottom but that the Conference would be asked to vote on the total number at the top or the income to support the budget and that number had not changed.

Mrs. Sukul thanked Mr. Patoray for reflecting the 2015 actual figure because that helped understand and was more realistic for the purposes of comparison. As far as the other item on training was concerned she wanted to ask whether it would only show as a deficit or could be shown as an income from the reserves on the income side. She did not know whether this would be possible or not.

Mr. Mason interjected that given his experience he would answer this question and continued that he did not think it would be possible to play with the income side. He considered that the Conference had to recognize that that the consequence of using the reserves in the way that had been proposed committed the CIML to running a deficit for at least three of the four years, and to an overall deficit. He concluded that certainly from the Director’s private sector background it would be a difficult thing to do, but most of the delegates were from a public sector background, and understood what it meant

to deliberately run a deficit. He continued with a comment of his own, asserting that it was clear that the preference was to use this money primarily to train the Organization's conveners and secretariats in the new systems and to improve their ability to operate, which was the biggest contribution the OIML itself could make to the improvement of the technical work. The technical work itself was primarily done by Member States, and what the OIML could do was to support that process by providing systems and then by providing training. He wanted to suggest that the Conference might wish to be a little wider in its wording of the resolution, and he noticed that the Conference President had used the phrase "support for secretariats", which he thought would be a better way of expressing this line. He said it was clear that the main support that the Organization was going to supply was indeed training, but he thought that if the instructions to the Bureau gave a little more flexibility to come up with other ideas which would also support secretariats and conveners in doing their job, then he considered this would still be in line with the comments that had been made yesterday, but would give them a little more latitude and not force them to spend this money only on something which they could call training.

Dr. Ehrlich wanted to reinforce what Mrs. Sukul had just proposed: perhaps not showing in the budget that the money would come from the reserves, but perhaps the resolution could be a little more broadly worded to indicate that it would be anticipated that any surplus would be covered by the reserves.

Mrs. Lagauterie pointed out that this implied that some work would have to be done on the wording of the resolution, and this could be carried out during the pause.

Mr. Capuano had noted that the cost of the personnel was 63 % of the total revenue. He said that the next time, he suggested that more information was provided, since this was a question of transparency.

Mr. Patoray replied that there were nine staff members at the Bureau, all of whom collected a salary and had some form of either general or special relationship with the French Social Security System. The personnel line basically took care of all of those parts, and he submitted that he was not sure how much more detail he could go into without breaking it down to each individual salary or each individual benefit, and he indicated that he did not understand the extent of the question. He asked Mr. Capuano to rephrase his question.

Mr. Capuano said that on the slide, the cost of the salaries was 1 360 000 euros in a total of revenue of 2 545 000 euros, which amounted to 63 %, and he wanted to have more information on the total of the salaries, and on the division of the salaries. If there was an international contract, it must have some indication on how the salaries are calculated.

Mr. Mason clarified that if he had understood the question correctly, what was being requested was detail at the level of salary, pension contributions, social security and other employer costs that were related to staff costs. He underlined that that total was not all salary which was paid to the staff members, but that this was the detail that Mr. Capuano was asking for. He commented that at the level at which the Conference was being asked to take a decision, he found it easier if the numbers were not broken down into too much detail because it was the overall shape of expenditure that he was interested in. He stated that every year, accounts were produced which had a greater level of detail, and Mr. Capuano would have seen the accounts that had been submitted. He added that the Conference only saw those accounts ever four years, whereas the CIML saw them every year, the Presidential Council reviewed the financial information, and the CIML President, together with the Director, reviewed the financial information in much more detail throughout the year. The breakdown was therefore available, but he concluded that it would be quite difficult to provide that additional information at the present time for the purposes of the Conference discussion and asked Mr. Patoray to confirm this assumption.

Mr. Patoray replied that that was a correct assessment. He added that there was more detail in the yearly accounts which were available and had been distributed to the Conference. The fine level of detail of each salary and benefits that the nine employees were receiving was quite extensive from the standpoint of the Conference. He said that any of the detailed information he was asking for could be

provided at another time as it was all readily available, and what he had created in the worksheets was all open and accessible to any Member because that was part of their money, so if they could arrange for a different time at which they could discuss the details then it would certainly be possible.

Mr. Mason added that as far as salary costs were concerned, they were set primarily by the salary tables and by policy in the staff regulations which had been adopted by the CIML in 2013. The other costs were largely determined by the French Government, so that if the French Government decided to change their approach to social contributions, then those costs would change which again made it difficult to be 100 % firm about these forecast figures. He stressed that those figures would be the best judgment of what the costs were likely to be. Mr. Mason concluded that during a four-year period they might change, and it was part of the Director's responsibilities to adjust to those changes.

Mr. Dudle stated that clearly the Conference was not making any decision on the individual budget position, as the Director of the Bureau had made it clear that they were just allocating the amount for the next four years. Nevertheless, since they had started to discuss the issue of training, he said he had spotted that there was a three-year period where money was allocated for training work, although none was allocated in the fourth year. He underlined that this was obviously to absorb the surplus of the current financial period, but asked whether it was the intention that this was just a limited initiative, or whether the training work would go on afterwards. He asked Mr. Patoray to elaborate on this.

Mr. Patoray maintained that from his perspective he believed that the Organization should look to the future and continue such work. This was a not a new idea, and had been done in the past, but he indicated that when he arrived at the BIML, there had been concerns about the budget itself and that spending was not under control, so one of his main tasks when he had arrived had been to change that.

Fortunately this had been resolved, and there was now a surplus. Consequently, he did not expect the good work that was planned over the next three years to stop, but after that it would hopefully not be so intense. He observed that training was now needed for the new systems on the website, but as this became more ingrained into the Organization, the training itself would not be so intense, and the training budget would decrease substantially, but the intention of his estimate would be for a yearly follow-up of training, and he would expect to give his successor that information when he talked to him or her before he left his post. He would expect that his successor would continue this, and set up plans for the future so that there would be yearly refresher courses as well as training for new people coming into the technical work. The Bureau would have a list of those people who had not been trained and courses could be arranged on a yearly basis.

Mr. Mason added that the question of whether there should be a continuing expenditure line over an indefinite period was a very important question, and he remarked that he would have concerns about taking a decision of that nature at a meeting like this, when the Organization had not had the opportunity to think in the longer term about whether they wanted to commit to the Organization providing this level of support. He maintained that for him it was better that this was shown as a one-off arrangement, which gave the Organization the ability in four years' time to decide in the light of the experience they would have gained whether this was something they would wish to see as a budget line in the future. He suggested they would be able to have a discussion like they had had four years ago on the special CEEMS fund, but that it would be on the basis of material that had been distributed three months in advance of the Conference, so that delegates would have had the opportunity to consider the matter. He concluded that he would be uncomfortable if the Conference, on the basis of just a single day's discussion, effectively committed itself to carrying out this sort of expenditure for the foreseeable future.

Mrs. Lagauterie thanked Mr. Mason, and stated that consideration also needed to be given to the rules on how much time the Conference needed to be allowed to consider draft resolutions.

Mr. Birch (Member of Honor) referred back to the issue of clarifying the bottom line deficits and suggested that a note might be added to the budget explaining that the deficit arose from the expenditure on training which would be funded by draw down from the reserves. This would mean it

could stand alone, and another resolution would not have to be considered to determine what was going to happen next.

Mrs. Lagauterie thanked Mr. Birch for his suggestion and invited the delegate from Austria to express his point of view.

Mr. Edelmaier commented that he was uneasy about deciding to have a negative budget and suggested it would be a good idea to have at least a note, but even better from his point of view would be that a close connection was made between the spending of the reserve fund and the money to be spent on training. If he knew that there would be a negative budget at the end of the next financial period, he would have to vote against it unless it had been clearly decided by the Conference where that money would come from. He asked that further consideration be given to the wording of the resolution that concerned the money to be put into the reserve funds, so as to make a clear and close connection. He told the Conference that if a negative budget was to be run then he would be asked by Austrian accountants whether the Organization was planning to raise the yearly Member State contribution.

Mrs. Lagauterie felt this coincided with the previous comment and invited the delegate from India to speak.

Mrs. Sukul pointed out that the figures for the training on technical work had been front-loaded, and a higher amount had been proposed in 2017. She wondered whether it would be better to do this the opposite way round by reducing the amount for the first year, seeing how it went, and then deciding how the amount should be adjusted. She suggested this could be done by the CIML on an annual basis.

Mr. Mason thought it was important to clarify that these were budget figures which represented the Bureau's expectation of how this expenditure would be dealt with, and this arose from some things that had already happened. They had already identified some training events that they wanted to run in 2017. However, this did not commit the Organization to this level of expenditure. He reiterated that due to the way the budgets were set over a four-year period, if it turned out that actually only 50 000 euros could be spent in that first year, then the budgetary approach would still allow the Organization to move that money into later years without committing a financial irregularity. He concluded that the budget provided the best guess, but did not commit the Organization to carry out the work on the level of the profile stated.

Mr. Mason added a technical point. He stated that a later agenda item would decide on the date of the next Conference, and he emphasized that the Conference needed to understand that it was at this point that it would decide that the next Conference would be in four years' time, because if it set a four-year financial period, this committed delegates to a meeting in four years' time. He judged that this was the right decision, as it seemed to be the right sort of cycle, but insisted that the Conference needed to recognize that it was by passing the current resolution that they committed themselves to meet again in four years, and if there was anyone who wanted to suggest that it should be three years or five years (and it could be as many as six years), then this would be the point at which to raise that.

Mr. Patoray stated that the Convention did contain a provision for the Conference not meeting by the end of the budget period. It stated that the current budget would continue until such time as the Conference met. This meant that, for example, with regard to the next financial period if there was some unforeseen reason why the Conference could not meet in the last year of the financial period, 2020, then that year's budget would continue until the Conference met. He concluded the Convention only required the Conference to meet every six years; there was not an absolute requirement to meet every four years. However he agreed with Mr. Mason that if the Conference did not intend to meet in four years' time, it would make things a lot easier to have the budget reflect this. He drew attention to the fact that the Conference had been meeting every four years for a long time and that had come to be the standard practice.

Mrs. Lagauterie said she could not see anyone else wishing to comment and so she asked Mr. Patoray to read out the new version of the resolution, which had been re-worded during the break following that morning's discussion. She said she had checked the delegations, and everyone appeared to be

present, so she did not consider it would be necessary to repeat the roll call, unless one of delegates expressly asked for it to be called. She asked delegates directly if any of them wished a roll call to be called, and as there was no response, she indicated that the resolution would be presented to them and voted on.

Mr. Dunmill said that the resolution that had been amended during the break was worded:

“The Conference,

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

Resolves:

- 1 that the budget surpluses net results from the 2013-2016 financial period shall be added to the reserve funds,
- 2 during the financial period 2017-2020, these reserve funds should be made available to provided time-limited support to secretariats and conveners in developing their capability, in particular through training, to deliver the technical work of the OIML.

The Director is requested to prepare budgets to be presented to the CIML for the years 2017, 2018, 2019 and 2020 which reflect this expenditure.”

Mr. Mason wanted to make a correction to his drafting of the resolution. He judged that the resolution should talk about the increase in the reserve funds, because as currently drafted, it would suggest that everything in the reserve funds should be being used for this time-limited support, and he emphasized that of course that was not correct. He asked that the wording be changed to “this increase in reserve funds should be made available ...”.

Mr. Marneweck (South Africa) asked that, in line with all the other resolutions, in the third to last line, where it said “the Director is requested ...” it should say “Instructs the Director ...”. He submitted that it should be made separate from parts one and two, and should read “and instructs the Director to prepare budgets to the CIML ...”. He considered that this would be more in line with previous resolutions that had been taken.

Mrs. Lagauterie signified that this modification had been taken into account and asked if there were any other suggestions of modifications to the resolution.

Mr. Khedir asked whether it was only the surplus for 2016 which would be used for training, or whether it was the surplus for the whole period.

Mrs. Lagauterie replied that for her the text made reference to the increase as indicated in point 1. She said it was clear to her that it came from the increase over the period 2013-2016. She indicated that she did not think it was necessary to modify the wording further but this could be done if it was deemed necessary by the Conference and she asked if anyone else thought it was necessary.

Mr. Sanders (United Kingdom) observed that paragraph 2 quite specifically limited training to conveners and he wondered whether this would prevent any other training. Here he said he was thinking specifically of training on the new Certification System, which he considered was really quite complicated, and he asked if it would be possible to rearrange the paragraph to reflect that. He suggested it could say “time-limited support to deliver the technical work of the OIML, for example by secretariats and conveners”. He considered that this would allow the option of extending it to other areas if the Bureau thought it was a worthwhile cause.

Mr. Mason replied that at the moment this was an instruction to spend the whole amount by running budget deficits in support of secretariats and conveners, and particularly training for secretariats and conveners, if possible. He said it would certainly be possible to amend the resolution to broaden the instruction, but he remarked that once the Conference started broadening this beyond the discussed training of secretariats and conveners, it opened up all sorts of avenues and all sorts of other uses. However he emphasized that an instruction of this kind still left open the possibility for the surplus to be used for other things if they could not be used in their entirety. If it was not possible to spend all of the money on support to secretariats and conveners in this financial period to implement this

resolution, then the objective should be to avoid surpluses in the next financial period. He thought Mr. Sanders was correct that training on the new Certification System would be a very high priority, and of course the Conference also had to bear in mind there could be other sources of surplus during the course of this financial period. He then repeated that these were the sort of things the Organization now understood it should consider spending money on in preference to presenting another surplus to the Conference in four years' time.

Mrs. Lagauterie thanked Mr. Mason for this clarification.

Mr. Marneweck pointed out that in the paragraph discussing the "resolves", the full stop at the end of item 1 should be replaced with a semicolon. He suggested that to clarify that item 2 referred to paragraph one, then perhaps after the first comma it should say "this increase in the reserve funds, as mentioned in 1 above, should be made available to provide time-limited ...". He thought this made it clearer.

Mrs. Lagauterie thought this would help to clarify the situation from Mr. Khedir's point of view and others that may ask similar questions later. She thanked Mr. Marneweck for his suggestion.

Dr. Ehrlich observed that the US welcomed the change to the draft resolution and could support it, but he added that they would like to encourage further action on the additional discussion that had taken place on a future enquiry to the CIML and the Conference about setting an appropriate level for the reserves, so he would like to see that activity in the future. However, he concluded they could support the resolution.

Mrs. Lagauterie believed his request had already been taken into account because there was another separate resolution on this subject.

Mr. Mason clarified that after they had completed this resolution, there was another one which would address the United States' point directly.

Mr. Patoray remarked that with regard to some of the other points that had been made, and his re-education on the thinking of the Organization regarding surpluses, the Conference would note from a second resolution they would see shortly that it would be his intention to come to the CIML with additional areas of possible need which the CIML could address on a yearly basis, and that could again possibly be taken from the reserve funds, but this would be a CIML decision to make specific expenses on specific items. As an example, he pointed out that the Certification System had been mentioned, but the Conference did not know what might be needed right now. He said that such a suggestion might be made to the CIML in the future. He added that the Bureau would do its best to spend the surplus as requested, but it might not be possible to spend that much money. Therefore he concluded that the CIML could have a thorough discussion on alternative expenses, so that the spirit of this resolution could be addressed. He realized that this was in contrast to what the resolution specifically said, but did not think that it should limit the CIML's decision making in the following budget period on what might be important for the operation of the Organization and what would be needed for it to make progress in the future.

Mrs. Lagauterie summarized that the ideal would be not to have a surplus at the end of the financial period so as to avoid having to make a decision on whether the surplus would be put into the reserves or spent on something else. She added that she could see nobody else who wished to comment on the wording of this resolution, so she considered that everyone understood, and said it could now be voted on. She repeated that none of delegates had asked her to proceed with another roll call, which she did not think was necessary since all delegations were still present. She proceeded directly to the vote. There was one abstention from Austria. There were no votes against the resolution, so it was passed with one abstention.

Mr. Dunmill said that the following resolution was specifically to address the concern which the United States raised during the discussion on the last resolution. He read:

"The Conference,

Having regard to its discussions on the level of reserves appropriate to its operations,

Requests the Committee to consider the policy it should adopt towards the long-term level of the reserve funds and the purposes for which it should be used, and to report on its recommendations to the 16th Conference.”

Mr. Dunmill noticed that whilst reading the resolution he had used the words “it should be used ...” and judged that since “it” referred to the “funds”, the resolution wording should be changed to “they should be used ...”. Having made this change he asked if there were any other comments on the resolution.

Mrs. Sukul wanted to make a small modification to refer to the purposes for which the *excess beyond the determined level* of the reserve fund should be used because some reserves would need to be maintained. Once the Conference had determined the appropriate level of reserves which would need to be maintained, whatever was beyond that particular level would be used for various purposes.

Mr. Mason thought that the request from the US went beyond that, and submitted that the Conference should ask itself what the total level of reserves should be. He reminded delegates about the debate they had had as to whether the reserves should be a month’s expenditure, six months’ expenditure, and so forth. This was the first question to be asked, and he considered that if the Conference was going to ask itself that question, then at the same time it should be asking itself for what purposes the reserves should be used. He thought that the conclusion was probably that most of those reserves should be used for contingency purposes; smoothing out the Organization’s operations and reducing the risk of financial difficulties if subscriptions were late in being paid. He thought the question was wider than just how the Organization should use increases in the reserves, and considered it was a review of everything for which reserves might be used. He concluded that the wording of the resolution was broader and better, as it would give the Organization the opportunity to consider the policy for increases in the reserves as well, and he emphasized that the Organization needed to ask itself what the total reserves should be used for.

Mr. Dunmill interjected that the question Mrs. Sukul was asking about the excess had been covered entirely in the last resolution, which had been to do with the plans for the excess in the reserves. The current resolution explained what the Organization wanted to use the reserves for, subject to some eventualities, without saying they were going to spend them.

Mrs. Sukul explained that the intent of her question had indeed been that they needed to decide on the long-term level of reserve funds, so there was no issue there, but the second part concerned the utilization of the reserves, or of any amounts of any surpluses which were generated and which would otherwise go into the reserves.

Mrs. Lagauterie said there would be two considerations to take into account. Firstly there would be the legal or diplomatic recommendations on the appropriate level of the reserves that must be maintained, as well as clarification on what that reserve could be used for, since there would in any case be some reserves. The other subject for consideration was the possible surplus that the Organization would have at the end of the financial period ending in 2020, and which was in the current budget. This would require further discussions by the Conference as to whether the Organization should put it into the reserves or whether it should be spent, in which case it would have to decide on what it was going to be spent. She concluded that as far as she was concerned, the way in which the resolution had been written was sufficiently wide-ranging that it would allow for clarification of these considerations, but the Conference should be clear that it did not talk about the surpluses, which the Conference had just agreed should go into the reserves.

Ms. Van Spronssen said she agreed with Mrs. Lagauterie because the Organization needed to be clear why it had reserve funds and for what purposes, as well as setting the level of these funds. Surpluses or deficits needed to be dealt with at the time they arose, because the Organization could not know what the need would be in four or eight years’ time, so if the reserve was fixed in the resolution, the Organization was tied down, which she thought was not desirable.

Mrs. Lagauterie observed that there were no more comments and suggested the Conference voted on the resolution. There were no abstentions or votes against, so the resolution was passed unanimously.

Mrs. Lagauterie introduced the next resolution regarding the budget which she said concerned item 8.

Mr. Dunmill said this was a rather long resolution, and was spread over several slides. He read:

“The Conference,

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

Noting resolution number [not yet allocated] of the 51st CIML meeting, and

Considering that the total number of base contributory shares, taking into account the classification of Member States as reviewed in 2015, is 144 for the year 2017 and after re-classification of some Member States is 146 for the remaining years of the 2017-2020 financial period,

Resolves:

- 1 the overall amount of credits necessary to cover the Organization's operating expenses shall be 8 827 000 euros for the 2017-2020 financial period.¹
- 2 The annual base contributory share for the 2017-2020 financial period is 14 000 euros.
This results in a total contribution for a Member State classified according to Article XXVI 1 of the Convention in class 1, class 2, class 3, or class 4, of 56 000 euros , 112 000 euros, 224 000 euros or 448 000 euros respectively.
- 3 In case of the admission of a Member State during the financial period, the overall amount of credits mentioned in 1 is increased with the contributory share of that Member State calculated from its classification and the base contributory share proportionate to the period from its admission to the expiry of the financial period.
- 4 For the 2017-2020 financial period newly admitted or re-admitted Member States shall not pay an entry fee.”

Mrs. Lagauterie stated it was a long resolution, but that the reading would have allowed delegates to take it in. She asked delegates if they had any comments on it and confirmed they would consider it point by point. There were no comments on the first point.

On the second point, Mr. Marneweck apologized for the interruption but asked that for consistency there should be semicolons in all cases.

Mrs. Lagauterie joked that there was no need to apologize and that it was good to strive for perfection in the resolution since they would be using it for several years. She asked whether there were any comments on the last page.

Mr. Schreier (Slovakia) thought that on the third slide, the number of the resolution should be 2016/6.

Mrs. Lagauterie thanked him for being so attentive.

Dr. Ehrlich proposed that something should be added to reflect the change in the budget that had been submitted regarding the new item about the spending on training. He emphasized that there should be some indication that the budget as submitted had been amended, and that a note should be added to point out that the money would be drawn down from the reserves, for instance.

Mr. Patoray asked that delegates be shown the first page again and said that it stated that the “resolves” in this resolution referred to the income not to the expenditures, so this set the overall income level and the annual contributory share. It did not discuss the budget results, nor other aspects of the budget. This was the income section of the budget, and he repeated that, as he had noted in his slide, the main purpose for the Conference was to oversee the income needed for the operation of the Organization. He said it was very good that they had discussed the surplus, which was another of their responsibilities, but this particular resolution related to income.

Dr. Ehrlich stated that if this resolution was just about the income then he had no objections, but he wanted reassurance that there would be something further that discussed the budget in total and which would mention the change to the budget.

Mr. Mason clarified that this was a constitutional issue relating to the Convention. The Conference had the responsibility for setting the credits, because the Conference decided on the level of the

contributions and fees. Under the Convention, the responsibility for determining expenditure lay with the Committee, so he thought it would be improper for the Conference to start passing resolutions about expenditure. He emphasized that delegates should be prepared to give instructions and indications about what their understanding was on how the expenditure was going to be made, especially where they had had to consider the use of surpluses that had been generated in previous years, but he thought this was adequately covered by the resolutions they had already passed. He insisted that they could be getting into difficult constitutional areas if they attempted, in the Conference, to pass resolutions on other elements of expenditure.

Mrs. Lagauterie judged that the Conference needed to adhere to the terms of the Convention, and that future discussions within the CIML would take note of this Conference's discussions on this subject. There were no further comments about the wording of this draft resolution, so she asked that the vote on the resolution be taken.

Austria abstained, but there were no votes against. The resolution was therefore passed with one abstention.

9 Examination of the situation of Member States in arrears

Mrs. Lagauterie asked delegates to move onto agenda item 9, which concerned the examination of the situation regarding Member States who were in arrears. She asked Mr. Patoray to update the Conference on this subject.

Mr. Patoray pointed out that this had already been discussed at the CIML meeting. His information was dated 12 October, which had been the latest date he had been able to update his preparations for the meeting, and delegates had received some additional information since then, but since this only affected the percentages in a small way he would provide a brief summary.

He said the Convention indicated that Members "shall pay their contributions at the beginning of the year to the Director of the Bureau". He continued that many countries had been Members for a very long time, and should have been able to adjust their budgets so that they could have the necessary funding available early in the year. However, he understood that there could always be financial issues, and he asked that if any country did run into those kinds of issues they should notify the Bureau. Members of the Organization received their invoices in November each year by post. They were sent to the Embassies as well as to each CIML Member and to Corresponding Member Representatives. Following this, the administrator sent out a reminder each quarter, and he said that this year, he had sent out a personal reminder to all CIML Members and Corresponding Member Representatives whose countries had not paid.

One of the reasons why the Organization needed to have more than one month's reserves, and why according to his training he would expect to have six months' reserves, was that currently 24 % of the annual budget had still not been paid, which represented over 500 000 euros. He said that the Organization did not have the ability to take a loan from the bank to cover a shortfall in cash, so it needed funds to be available to handle situations like this. He declared that no Member State was in danger of being struck off, but pointed out that three Member States were into their second year of being in arrears. Some countries had a good record of payments, but some were very slow to pay. At the moment, there were adequate reserves that could handle this amount of shortfall, however he said he was very concerned that, at this point in the year, 24 % of the payments were still outstanding. He said that the Bureau would continue to work with Member States to try to resolve this situation before the end of the year. In the case of Corresponding Members, 35 % had not yet paid, and although the sum involved was much less because Corresponding Member fees were much lower, this was still a concern. It meant that 35 % of Corresponding Members had not yet paid, because their fees were all the same. He said there was a long list of countries that had not paid but that his intent was not to

“name and shame”, but that delegates would find that the Member States and Corresponding Members in arrears were mentioned in the auditor’s report. He concluded that if CIML Members had not received a personal e-mail from him, it meant they were not in arrears. Those Corresponding Members who were two years or more in arrears would have received a personal e-mail from him. Mr. Patoray indicated that on returning from this meeting, he would be sending a personal e-mail to all Corresponding Members who had any arrears. He asked if there were any questions or comments.

Mrs. Lagauterie underlined that the suggestion had been to stop the presentation here unless someone wanted more details on which countries were implicated. She asked if there were any comments on Mr. Patoray’s presentation, and reiterated that it had been just for information since there was no resolution attached to it. There were no comments.

10 Interpretation of the OIML Convention

Mrs. Lagauterie asked that the Conference move on to item 10 on the agenda concerning the interpretation of the OIML Convention, on which Mr. Mason would make a presentation.

Mr. Mason stated that because of the extensive overlap of membership between the CIML and the Conference, many delegates would be aware of the issue he was going to raise already, because they had been discussing it in CIML meetings for a few years before a resolution had been agreed on. He observed that it seemed slightly strange at this meeting, with the record levels of attendance, to recall that the question of the required quorum and of how many people were eligible to vote had in recent years been a very important one. Whilst obviously he hoped that the level of engagement and the level of enthusiasm they could see from the number of people who had attended the meetings this week would be maintained, he did not think they could always guarantee that. Moreover, as the Organization moved increasingly towards decisions made by electronic voting (particularly by the CIML), again the question of how many people were eligible to vote, and therefore what counted as a majority or as a qualified majority was an important question.

In the case of the Committee, according to the Convention Member States’ governments designate their Members of the Committee. There was a requirement that they were serving officials in the department concerned with measuring instruments or had active official functions in the field of legal metrology. The quorum for decisions taken by the Committee by correspondence was three quarters of the number of people designated as Members of the Committee. Therefore, if there were vacancies on the Committee, it was important that it was understood how the voting rules should be applied. Moreover there were actually two situations. There were some situations where it was known there were vacancies, and here Mr. Mason pointed out that some Member States had been very good, particularly in recent years, at notifying the Organization when a CIML Member had retired, or when they were still considering who should be the successor, so the Organization knew that there was a vacancy. However, sometimes it was not always so clear - the Organization contacted the CIML Member and got no response. Rumors may be circulating that the given CIML Member was no longer in an official position, but the Bureau was sometimes unable to confirm this. He pointed out that these matters made it more difficult on two counts: first of all to achieve the quorum for decisions, and then also to obtain the necessary majority. Obviously if a person was counted as a Member of the Committee but did not actually participate, and was incapable of participating because he or she did not consider themselves to be a member of the Committee, they would not vote. When the Committee had looked at this, they had taken the view that the proper approach was that if a person designated as a Member of the Committee no longer satisfied the conditions for Membership of the Committee, this person should be considered to have ceased to be a member of the Committee for the purposes of calculating any quorum. He stated that if they did that, they were deemed to be part of a vacancy, which meant that the quorum fell and the threshold for the three-quarters majority decision would be reduced.

Mr. Mason moved onto his next slide and continued that, in trying to decide what to do, the Committee had felt that although it had an opinion, the approach it intended to adopt on something as important as voting rules was to ask the Conference to give a final view on the proper procedure for the purposes of the fourth paragraph of Article XIII. The procedure it would like to follow was set out in the draft resolution which the Committee had agreed to propose to the Conference. This draft resolution referred to Article XIII of the Convention, and delegates were invited to note the discussions that had already taken place, most particularly during the 50th CIML Meeting, and the resolution that it had adopted asking the Conference to take a resolution which covered several issues:

1 That if a designated representative of a Member State is known to no longer satisfy the conditions for Membership of the Committee, and the Member State has not yet designated a new representative, this person shall no longer be taken into account when establishing the quorum for decisions of the Committee. Mr. Mason explained that this meant that in effect if there was a vacancy, the number of people regarded as being Members of the Committee would be reduced. He observed that this was a straightforward issue, and reiterated that in recent years, Member States had been quite good at notifying the BIML when there was a vacancy.

2 However, as he had pointed out there was the second problem of someone simply disappearing; what he would call “radio silence”. So the second element of the resolution was that if a designated representative of a Member State has not responded to any communication from the Bureau for more than six months, and the Bureau had made all reasonable attempts to contact the designated representative, the Bureau shall seek confirmation from the Member State as to the status of its representative in the Committee, according to a procedure decided by the Committee. He explained that this would give the Organization the ability to contact higher government levels, which he imagined would often be the embassy in France, to clarify whether the person was indeed still intended to be that Member State’s representative on the Committee.

3 The third element of the resolution stated “if after following that process it was not possible within a reasonable period of time, to be decided by the Committee,” (although he considered the Conference should be clear it was likely to be several months) “it was not possible to obtain confirmation from the Member State as to the status of its representative on the Committee” (so this applied to the situation where there was “radio silence”).

Mr. Mason concluded that this was the proposal that was being put to the Conference, and he hoped he had expressed it clearly enough. He indicated that he was happy to take questions.

Mrs. Lagauterie thanked Mr. Mason for his presentation and said that as Mr. Mason had stressed, this text was not new, as it had already been examined by the CIML, but nevertheless she wanted to formalize the request for comments on the wording of the resolution.

Mr. Mikiel appreciated the efforts that were being made to obtain a quorum to vote, but said that in Poland’s opinion, this was not in line with the provisions of the Convention. It could reduce the power of the Member States to nominate a “full powers” CIML Member. In his opinion, the nominated CIML Member should be treated as a “full powers” Member until his or her Member State officially notified the BIML that they had lost this status. He suggested that, rather than the formal resolution, maybe a statement could be made directed at Member States, to encourage them to work more actively and to make the situation of their CIML Members more clear. He concluded that Poland would not be able to support this resolution.

Mr. Bjorkqvist (Sweden) supported the procedure. He said that as it was written at present, the Conference was not discussing an interpretation but deciding on a procedure. He concluded that they should not be interpreting the Convention, but rather finding a solution to handle the problem procedurally, so he accepted the resolution.

Mr. Dixit asked why the Conference was responsible for this.

Mr. Mason replied that this was because they felt they should act in a situation where frankly the business of the Committee itself could be under threat. If someone who had been at least designated a Member of the Committee ceased to take any part whatsoever, even to the extent of failing to respond to correspondence trying establish whether they were still active members, in circumstances where both they and their member Governments were unwilling to respond to the OIML, then this was a threat to the way in which the Committee operated. He did appreciate that this was an important question if they were in effect taking away representation from a Member State, and a Member State who was almost by definition still making a contribution. Although they had not asked for details of the Member States which were in arrears, he suspected there was probably a close relationship between the Member States that were in arrears and the Member States that did not designate an active person to take part in the CIML. He added that there were some countries in the CIML that he had never seen at any of the meetings, in his ten years of attendance, and insisted that the OIML had to recognize that there was a problem if these countries were counted in the quorum but did not produce active abstentions. Here he reassured Mr. Dixit that he was talking about “active abstentions”, which he did not consider a problem at all. He said that if someone actually said they did not want to vote “yes” and did not want to vote “no”, but they were still present and taking an active part, then it was clear that they had thought about the given issue and had decided to abstain, which was not a problem. In this case, the OIML recognized that they were part of the quorum, and the voting rules provided for that. However, what they were faced with was a situation where, in some cases, there would be members of the Committee who had to be regarded as abstaining for the purposes of the voting rules, but who were actually not abstaining, but rather were just absent. He concluded that this was why they believed it was necessary to do something, and why the Conference was being asked to approve this procedure which had been very carefully thought through in order not to remove a Member State’s right to take part in the OIML’s activities, which was why there was what he referred to as a “double lock” on this. There would be an attempt to contact the CIML Member, then there would be an attempt to contact the Member State at an official level.

Mrs. Lagauterie added that France could also help diplomatically when the embassies needed to be contacted.

Mr. Kopac (Slovenia) said that Slovenia would support a procedure that would encourage more activity from members, but he thought that item A in this proposed resolution seemed to be slightly vague and maybe even redundant because everything seemed to be repeated in items B and C, unless he had not understood the meaning of item A.

Mr. Mason clarified that item A was the situation where the Member State had informed the OIML that there was a vacancy. In this case, they have told the OIML that they are not in a position to vote on anything because they did not have a CIML Member, and this was different to the other situation where the OIML had no contact. In many ways it was the easier situation, and actually when this happened, it tended to be very short-lived. He said he could think of at least two instances in the past year where a Member State had notified the OIML that there was a vacancy. This allowed their situation to be taken into account, and the OIML had been aware that they were not going to vote on anything which had been put forward for electronic voting. With this resolution the OIML would be able to take account of that vacancy, and on both occasions he could think of, the Member State had been very helpful in telling the OIML there was a vacancy because they had not decided who the CIML Member was going to be. In some cases they appointed a temporary CIML Member so that there was no gap, but in other cases where there had been notification of a vacancy, it had only been a matter of weeks or months before the successor was communicated to the BIML and smooth operations could be resumed.

Mr. Kopac thanked Mr. Mason for his explanation but said that the wording “is known to no longer satisfy the conditions” was a bit vague, and suggested that it could be rephrased in the way that Mr. Mason had just explained, as he thought it was not clear who could decide that it was “not known”.

Mr. Mason asked whether expressing it as “the Bureau has been notified” perhaps that would address this point.

Mr. Kopac agreed this was satisfactory.

Mr. Mason asked Mr. Dunmill to begin redrafting the resolution while other comments were taken.

Mr. Golubev thought that in cases B or C when the Committee decided, because of the silence, not to take the Member State involved into account in a quorum, the Committee or perhaps the Director of the Bureau should inform the government of the Member State or the Federal body of that Member State by means of a letter. He thought that this procedure should be written into the resolution as it may be important in the country for them to know about the situation at a higher level.

Mr. Mason replied that the reason why the resolution had been drafted in the way it was anticipated the fact that if more precise drafting was needed, this was not easy to do at a Conference, especially at a Conference that was only held every four years. What was being proposed would be a procedure which would be exactly as Mr. Golubev was describing, but this would be decided and set out by the Committee. He concluded that it would still be very formal, and he thought Mr. Golubev was correct in pointing out that the first thing that should be done was to contact the known employer of the CIML Member. Just sending it to the embassy was the last resort. It would be difficult, especially if they were going to close this session by 12:30, to redraft this in a way that did not then cause other Member States to amend it again. He reported that this had been extremely difficult to draft, both within the Bureau and when it had been discussed at the CIML, and it was even more difficult in the Conference!

Mrs. Lagauterie noted that there were no more comments on this resolution and that Mr. Dunmill had corrected various punctuation marks.

Mr. Dunmill added that to address the point made by Mr. Kopac the resolution could say that “if the Bureau is aware that the designated representative” and asked if that was satisfactory.

Mr. Mason interjected that he would prefer the word “notified”. He insisted that the resolution was referring to a situation where either the CIML Member themselves “has notified” or “the government has notified”. He considered at least some notification was where the CIML Member said that he or she had “resigned his position”, or “had retired”, which was the sort of situation they were describing here. The other situation was where the authority for which that person worked had written “X had retired” or “X had moved to another post and was no longer the CIML Member”, which was slightly more vague, and would lead to a situation where some could say “well I saw him last week and he said he was going to be retiring in three months’ time”. He judged that the Organization could not rely on that sort of notification.

Mrs. Lagauterie noted that Saint Lucia wanted to speak, but she stated that unfortunately they could not as they were only an observer at the Conference, so she suggested that made their comment to the BIML or the CIML President. She thought they should now vote on this resolution. There were no abstentions. Poland voted against the resolution. The resolution was passed with one vote against.

11 Date and venue of the next Conference

Mrs. Lagauterie considered that it had been practically decided that the next Conference would be in four years’ time because the budget had been voted for a four-year period. She asked Mr. Patoray if he added anything to add.

Mr. Patoray replied that he was not sure he had anything to add except that standing practice was for the Conference to meet every four years, and he thought the resolution was clear that the Conference was normally organized in conjunction with that year’s CIML meeting. However, at this point he did not know the venue or the exact date for the meeting in 2020.

Mrs. Lagauterie said if there were no other propositions it would be held in France again, but that there was still time to find another country that would be willing to host the Conference. She verified that everyone was in agreement with the text that had been displayed on the screen. There were no abstentions or votes against, so the resolution was passed unanimously.

12 Any other business

The next agenda item concerned “Any other business”; Mrs. Lagauterie noted that none had been raised when approving the agenda, but she checked that this was still the case. There were still none.

13 Review of Conference resolutions

Mrs. Lagauterie suggested they reviewed the resolutions of the Conference.

Mr. Dunmill stated that the resolutions had been approved as they had come up on the agenda, and this formality was just to review them. He said he would go back through the slides covering the resolutions. This was partly to clarify that a couple of these resolutions had been taken out of order since the Conference had been split over two days, so he said they would number the resolutions in the order that they appeared on the agenda. He added that the Bureau would look at these for any editorial changes that needed to be made to harmonize punctuation and so on.

The first resolution had concerned the approval of the minutes of the 14th Conference.

The second resolution under item 4.2 had concerned the surpluses. This had been the resolution that had been taken in two parts, the first concerning what to do with the existing surpluses being added to the reserve fund, and the second covering what they would be used for during the coming four-year financial period.

The third resolution had concerned the intention to examine the level of the OIML’s reserves in the future and to report on that to the CIML.

Resolution number four accepted the accounts for the last four years since the 14th Conference.

Resolution number five accepted the report on publications which had been approved by the CIML since the last Conference, and therefore the Conference sanctioned that list of publications. A point had been made about an editorial error in the document, which was not listed in this resolution, but he wanted to reassure delegates that the correct information would go out with the resolutions. This error just concerned the fact that one of the Recommendations referred to only part one, when in fact it should have referred to parts one, two and three.

The sixth resolution under agenda item 8.4 had concerned resolution 2016/6 fixing the base contributory share and the number of shares to be used as the income for the Organization over the coming four-year financial period.

Resolution seven was the one they had just discussed, which concerned the interpretation of the Convention article concerning unknown or uncontactable Member State representatives.

Resolution eight concerned the next Conference.

Unless there were any other comments on the texts that had been presented, all these resolutions had already been approved by the Conference.

Concluding remarks

Mrs. Lagauterie submitted that this concluded all the items on the agenda. She wanted to close the meeting by thanking everyone for their active participation. She wanted to thank the Conference Vice-Presidents for their support. There was also something she particularly wanted to mention, and to have the Conference acknowledge, which was the work that had been accomplished by the Director of the Bureau and his team in difficult circumstances, and similarly the work that had been accomplished by the CIML President. As delegates already knew, this would be the last Conference for Mr. Patoray and Mr. Mason, and she suggested that they thanked them for all the work they had done to the enormous satisfaction of the Organization. She asked delegates to show their appreciation by giving them both a round of applause. She also wanted to thank the interpreters who had had more work to do than normal as she had conducted the meeting in French whereas normally it was conducted in English. She also wanted to thank the technicians who had helped delegates throughout the meeting. She thanked the delegates themselves for giving her their support and wished everyone who was not participating in the CIML the following day a safe journey home, and reminded them about the reception that evening, which would be another chance to celebrate together the end of the Conference. She also reminded them that the CIML would meet the following day. She then closed the meeting.

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15th International Conference

Strasbourg, France
19–20 October 2016

RESOLUTIONS



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FIFTEENTH INTERNATIONAL CONFERENCE
on
LEGAL METROLOGY
Strasbourg, France
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Resolutions

Resolution no. 2016/1

(Agenda item 1)

The Conference,

Approves the minutes of the 14th Conference in 2012.

Resolution no. 2016/2

(Agenda item 4.2)

The Conference,

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

Resolves:

- a) The budget surpluses (net results) from the 2013–2016 financial period shall be added to the reserve funds;
- b) During the financial period 2017–2020, the increase in the reserve funds mentioned in a) above should be made available to provide time-limited support to secretariats and conveners in developing their capability, in particular through training, to deliver the technical work of the OIML.

Instructs the Director to prepare budgets to be presented to the CIML for the years 2017, 2018, 2019 and 2020 which reflect this expenditure.

Resolution no. 2016/3

(Agenda item 4.2)

The Conference,

Having regard to its discussions on the levels of reserves appropriate to its operations,

Requests the Committee to consider the policy it should adopt towards the long-term level of the reserve funds and the purposes for which they should be used, and to report on its recommendations to the 16th Conference in 2020.

Resolution no. 2016/4

(Agenda item 5)

The Conference,

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

Noting CIML Resolutions nos. 2013/7, 2014/6, 2015/5 and 2016/6,

Resolves:

The audited accounts for 2012, 2013, 2014 and 2015 are hereby approved. The CIML President and the BIML Director are finally discharged for the financial management during these years.

Resolution no. 2016/5

(Agenda item 6)

The Conference,

Having regard to Article VIII, first and fifth paragraphs, of the Convention,

Noting the report on publications approved by the Committee since the 14th Conference in 2012 in Annex D,

Resolves:

The OIML publications listed in the report in Annex D are hereby sanctioned. Member States are reminded of their obligation to implement OIML Recommendations as far as possible.

Resolution no. 2016/6

(Agenda item 8.4)

The Conference,

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

Noting Resolution no. 2016/10 of the 51st CIML Meeting,

Considering that the total number of base contributory shares, taking into account the classification of Member States as reviewed in 2016, is 144 for the year 2017 and, after reclassification of some Member States, 146 for the remaining years of the 2017–2020 financial period,

Resolves:

- a) The overall amount of credits, necessary to cover the Organization's operating expenses shall be €8 827 000 for the 2017–2020 financial period;
- b) The annual base contributory share for the 2017–2020 financial period is €14 000. This results in a total contribution for a Member State classified according to Article XXVI (1) of the Convention in Class 1, Class 2, Class 3 or Class 4 of €56 000, €112 000, €224 000 or €448 000, respectively;
- c) In the case of the admission of a Member State during the financial period, the overall amount of credits mentioned in a) above is increased by the contributory share of that Member State, calculated from its classification and the base contributory share, proportionate to the period from its admission to the expiry of the financial period;
- d) For the 2017–2020 financial period, newly admitted or readmitted Member States shall not pay an entry fee.

Resolution no. 2016/7

(Agenda item 10.1)

The Conference,

Having regard to Article XIII of the Convention,

Noting the discussions at the 50th CIML Meeting in 2015 and its Resolution no. 2015/19,

Resolves:

- a) If the Bureau has been notified that the designated representative of a Member State no longer satisfies the conditions for membership of the Committee and the Member State has not yet designated a new representative, this person shall no longer be taken into account when establishing the quorum for decisions of the Committee;
- b) If the designated representative of a Member State has not responded to any communication from the Bureau for more than six months and the Bureau has made all reasonably possible attempts to contact the designated representative, the Bureau shall seek confirmation from the Member State as to the status of its representative in the Committee, according to a procedure decided by the Committee;
- c) If it is not possible, within a reasonable period of time to be decided by the Committee, to obtain confirmation from the Member State as to the status of its representative in the Committee, this person shall no longer be taken into account when establishing the quorum for decisions of the Committee.

Resolution no. 2016/8

(Agenda item 11)

The Conference,

Having regard to Article X of the Convention,

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

Resolves:

The Committee is hereby charged to organize the 16th Conference in 2020, the venue and dates to be decided by the Committee.

**

*

Annex D

15th International Conference on Legal Metrology

Item 6

Sanctioning of OIML publications

Below is a list of all OIML Documents, Recommendations and Vocabularies that were either:

- approved by the CIML at its 48th Meeting (2013), 49th Meeting (2014) and 50th Meeting (2015), or
 - submitted to the 51st CIML Meeting (2016) for approval.
-

2013

Approved at the 48th CIML Meeting (Resolutions 2013/11 and 2013/19)

- R 46-3 *Active electrical energy meters – Part 3: Test report format*
 - R 49-1 *Water meters for cold potable water and hot water– Part 1: Metrological and technical requirements*
 - R 49-2 *Water meters for cold potable water and hot water – Part 2: Test methods*
 - R 49-3 *Water meters for cold potable water and hot water – Part 3: Test report format*
 - R 144 *Instruments for continuous measuring CO and NOx in stationary source emissions*
 - R 100 *Atomic absorption spectrometer systems for measuring metal pollutants*
 - D 11 *General requirements for measuring instruments – Environmental conditions*
 - V 1 *International vocabulary of terms in legal metrology (VIML)*
-

2014

Approved at the 49th CIML Meeting (Resolution 2014/15)

- Amd R 35-1 *Material measures for length for general use – Part 1: Metrological and technical requirements*
 - R 50-1 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 1: Metrological and technical requirements*
 - R 50-2 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 2: Test procedures*
 - R 50-3 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 3: Test report format*
-

- R 117-2 *Dynamic measuring systems for liquids other than water*
– Part 2: *Metrological controls and performance tests*
- R 117-3 *Dynamic measuring systems for liquids other than water*
– Part 3: *Test report format*
- R 139-1 *Compressed gaseous fuels measuring systems for vehicles*
– Part 1: *Metrological and technical requirements*
- R 139-2 *Compressed gaseous fuels measuring systems for vehicles*
– Part 2: *Metrological controls and performance tests*

Direct CIML online approval in 2014

- R 137-3 *Gas meters – Part 3: Test report format*
 - Amd R 137-1 *Gas meters – Part 1: Metrological and technical requirements*
 - Amd R 137-2 *Gas meters – Part 2: Metrological controls and performance tests*
-

2015

Approved at the 50th CIML Meeting (Resolution 2015/14)

- R 79 *Labeling requirements for prepackages*
 - R 139-3 *Compressed gaseous fuels measuring systems for vehicles*
– Part 3: *Test report format*
 - R 145 *Ophthalmic instruments - Impression and applanation tonometers*
-

2016

Submitted for approval at the 51st CIML Meeting (See CIML Item 9.1)

- R 59 *Moisture meters for cereal grains and oilseeds*
- R 87 *Quantity of product in prepackages*
- New R *Protein measuring instruments for cereal grains and oilseeds*
- New R *Standard blackbody radiator for the temperature range from –50 °C to 2500 °C*

OIML

Printed on 26/10/2016 15:50:59

15th Conference

Total number of participants: 157

Member States: 50

Number of delegates: 99

ALGERIA

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Mr. Gerald Freistetter	<input type="checkbox"/> Head of Delegation	gerald.freistetter@bmwfw.gv.at	0
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CANADA

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15th Conference

Total number of participants: 157

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Mr. Mohamed Hanafy Imam Hanafy <input type="checkbox"/>	Head of Administaration of Assay & Weights	ahmedjosef2010@yahoo.com	0
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15th Conference

Total number of participants: 157

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15th Conference

Total number of participants: 157

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Ms. Getrude Nyungu	<input type="checkbox"/> Weights and Measures Officer 1	getrudenyunguq@gmail.com	0

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15th Conference

Total number of participants: 157

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15th Conference

Total number of participants: 157

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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RUSSIAN FEDERATION			
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SLOVENIA			
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15th Conference

Total number of participants: 157

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TANZANIA			
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Ms. Stella Kahwa	<input type="checkbox"/> Director of Technical Support	Stella Kahwa <sterwega@hotmail.com>	0
THAILAND			
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Miss Benjamas Siriwannangkul	<input type="checkbox"/> Weights and Measures Officer	bs.974350@gmail.com	0
Mr. Chartree Areewong	<input type="checkbox"/> Director of Weighing Instrument Standards Section	bs.974350@gmail.com	0
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15th Conference

Total number of participants: 157

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UNITED STATES

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15th Conference

Total number of participants: 157

Corresponding Members: 17

Number of delegates: 31

ANGOLA

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CHINESE TAIPEI

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Dr. Ming-Jong Liou	<input type="checkbox"/> Director General	metrology@bsmi.gov.tw	0
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GEORGIA

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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GHANA

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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IRAQ

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15th Conference

Total number of participants: 157

Mr. Qussay Khaleel	<input type="checkbox"/>	DG of standardization	Qussay60@hotmail.com	1
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SUDAN				
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Mrs. Izdihar Eltayeb Ahmed Abdalla	<input type="checkbox"/>	Manager of Measurement Section	ir-ssmo2012@hotmail.com	1
UEMOA				
Delegate (ticked if CIML Member)		Position	E-Mail	Acc. persons
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UKRAINE				
Delegate (ticked if CIML Member)		Position	E-Mail	Acc. persons
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Mr. Iurii Kuzmenko	<input type="checkbox"/>	Deputy General Director	jkuzmenko@ukrcsm.kiev.ua	0
Mr. Oleksandr Burlakov	<input type="checkbox"/>	Deputy Chief	burlakov@kmu.gov.ua	0
Mr. Oleksandr Hilenko	<input type="checkbox"/>	Deputy Director	tnv@me.gov.ua	0

15th Conference

Total number of participants: 157

UNITED ARAB EMIRATES

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Observer Countries: 1

Number of delegates: 3

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Mr. Emmanuel Zabo Deza	<input type="checkbox"/> Sous-Directeur - IVORY COAST	emmanueldeza@hotmail.com	0
Mr. Georges Kouassi Yapi	<input type="checkbox"/> Directeur - IVORY COAST	emmanueldeza@hotmail.com	0

Honorary Members: 1

Number of delegates: 4

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Mr. Gerard Faber	<input type="checkbox"/> CIML Past President	gerard.j.faber@gmail.com	1
Mr. John Birch	<input type="checkbox"/> Member of Honor	jabirch@bigpond.com	1
Prof. Lev Issaev	<input type="checkbox"/> Member of Honor	isaev-vm@vniims.ru	0

15th Conference

Total number of participants: 157

Liaison: 5

Number of delegates: 7

BIPM

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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CECIP

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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CECOD

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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GSO

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IEC

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Observer: 1

Number of delegates: 1

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Individual: 1

Number of delegates: 5

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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15th Conference

Total number of participants: 157

BIML: 1

Number of delegates: 7

BIML

<i>Delegate (ticked if CIML Member)</i>	<i>Position</i>	<i>E-Mail</i>	<i>Acc. persons</i>
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Mr. Ian Dunmill	<input type="checkbox"/> Assistant Director	ian.dunmill@oiml.org	0
Mr. Jalil Adnani	<input type="checkbox"/> Database Systems Management	jalil.adnani@oiml.org	0
Mr. Luis Mussio	<input type="checkbox"/> Engineer	luis.mussio@oiml.org	0
Mr. Stephen Patoray	<input type="checkbox"/> BIML Director	stephen.patoray@oiml.org	1
Mrs. Patricia Saint-Germain	<input type="checkbox"/> Administrator, Members	patricia.saint-germain@oiml.org	0



15th OIML Conference

Annex A

Audited accounts reports for 2012, 2013, 2014 and 2015



2012 accounts

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A. Auditor's statement



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE SUR LES COMPTES DE L'EXERCICE 2012

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 4 Janvier 2013, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2012, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

- | | |
|---|-----------------|
| ✓ Total du bilan au 31 décembre 2012 | 4 542 070 €uros |
| ✓ Résultat de l'exercice clos le 31 décembre 2012 : | 41 172 €uros |

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

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

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2012 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ème} Conférence Internationale.

Fait à Montrouge,
Le 12 Avril 2013

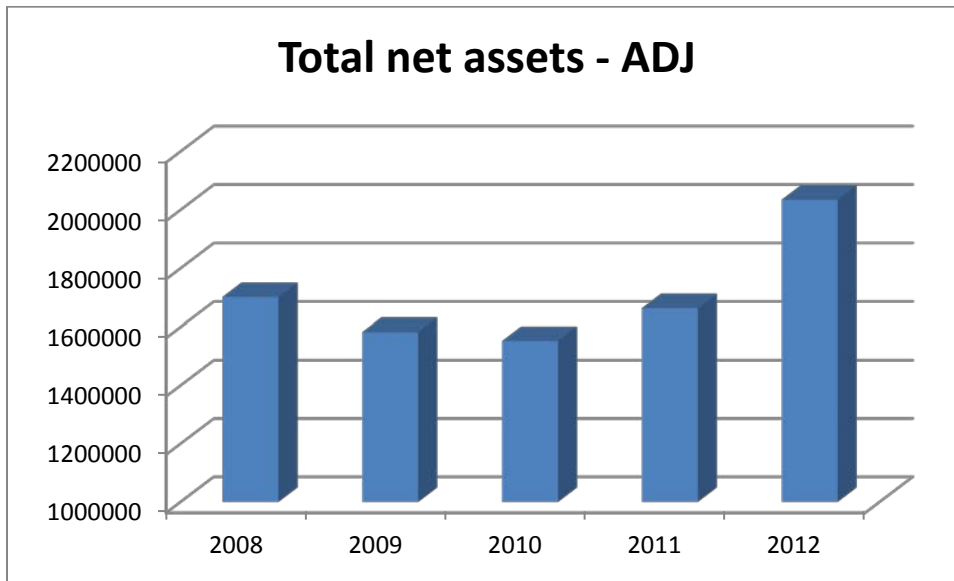
Mr F. FISCHER
Expert Comptable

B. Some key figures

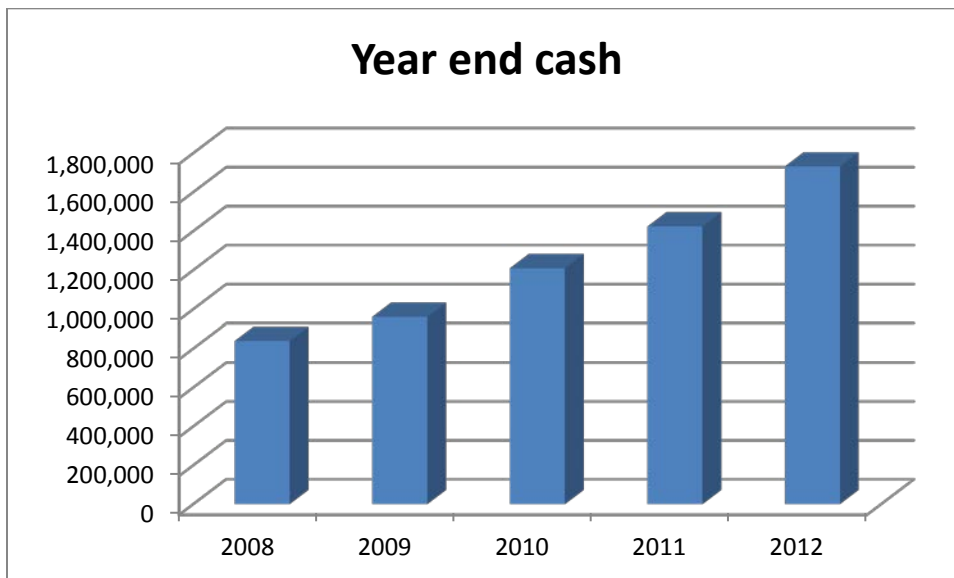
I consider total net assets and year end cash are the most important elements, to show the financial health of the organization.

While additional data exists, I have limited this to information beginning in 2008.

Note significant increase in net assets for 2012

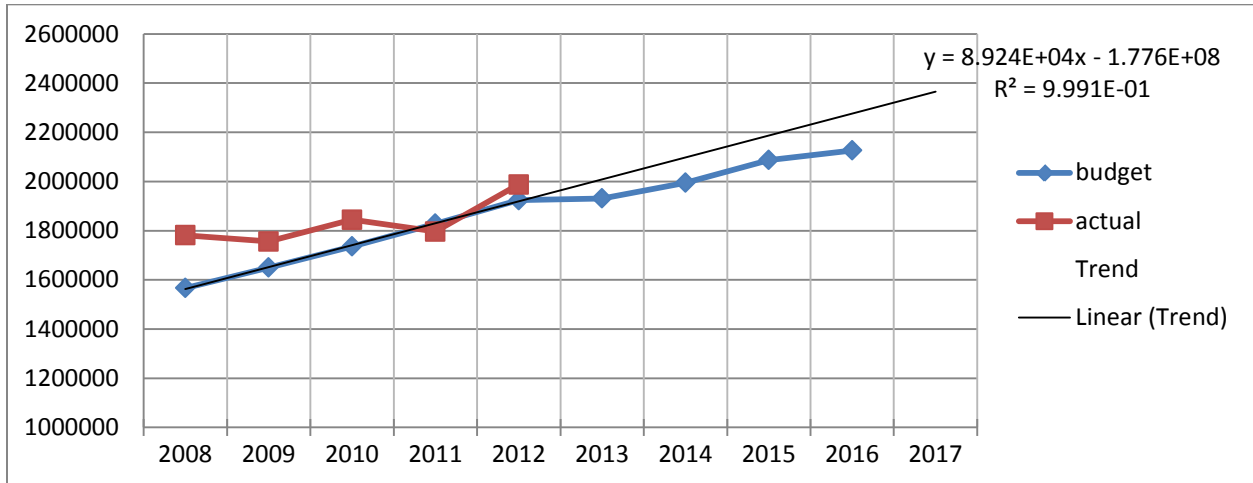


Note continuous rise in year end cash



This chart shows **total charges**, budget vs actual.

There is also a trend line which shows the potential charges if the past rate of increase in the budget continued. This can be compared to the budget for 2013 – 2016.





C.

Comptes annuels de l'exercice clos le

31 décembre 2012

Rapport établi le 12 avril 2013

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2012

ACTIF	31/12/2012	31/12/2011
Actifs à court terme		
Disponibilités	1 731 919 €	1 424 137 €
Créances Etats membres	117 246 €	204 240 €
Créances Membres Correspondants	39 288 €	88 649 €
Autres Créances – Certificats	1 495 €	10 697 €
Autres créances	47 656 €	15 464 €
Charges constatées d'avance	11 170 €	15 950 €
TOTAL (I)	1 948 775 €	1 759 137 €
Actifs à long terme		
Immobilisations financières	9 140 €	24 480 €
Terrain	932 750 €	819 000 €
Immeubles - murs	1 229 971 €	1 099 280 €
Agencements	318 383 €	304 200 €
Matériel de transport		
Matériel de bureau et informatique	90 267 €	24 273 €
Mobilier	8 489 €	11 403 €
Logiciels	4 295 €	1 911 €
TOTAL (II)	2 593 294 €	2 284 547 €
TOTAL GENERAL (I à II)	4 542 070 €	4 043 685 €

PASSIF	31/12/2012	31/12/2011
Passifs à court terme		
Créances payées d'avances	165 263 €	75 107 €
Autres dettes	70 091 €	99 133 €
Total passif à court terme (I)	235 354 €	174 240 €
Passifs à long terme		
Avantages au personnel	2 272 000 €	2 205 900 €
Autres provisions		
Total passif à long terme (II)	2 272 000 €	2 205 900 €
Actif net / Situation nette (III = Actif- I - II)	2 034 716 €	1 663 544 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 579 837 €	2 249 837 €
Réserves et report à nouveau	-641 617 €	-752 581 €
Résultat	41 172 €	110 964 €
Total actif net (IV)	2 034 716 €	1 663 544 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE

PRODUITS EXPLOITATION	31/12/2012	31/12/2011
Participation contributive Etats Membres	1 861 800 €	1 808 780 €
Autres produits opérationnels	118 952 €	58 585 €
Total produits exploitation (I)	1 980 752 €	1 867 365 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 380 420 €	1 302 305 €
Charges liées à l'activité	390 137 €	355 853 €
Dotations aux amortissements	109 140 €	86 800 €
Régularisation Comptes clients	13 442 €	
Provision engagement retraite OIML	57 974 €	39 656 €
Autres charges opérationnelles		-20 166 €
Total charges exploitation (II)	1 951 114 €	1 764 449 €
RESULTAT D'EXPLOITATION (III=I-II)	29 638 €	102 916 €
Résultat financier	12 393 €	12 217 €
Résultat exceptionnel	-860 €	-4 168 €
Total produits / charges non opérationnels (IV)	11 533 €	8 048 €
SOLDE NET DE L'EXERCICE	41 172 €	110 964 €

3 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2012.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 26 février 2013 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML.

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

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

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

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

Monnaie de référence et monnaies de présentation

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

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

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

Principales méthodes utilisées

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

Immobilisations corporelles (RF- article 4.1)

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

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

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

The Committee instructed the Bureau to:

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

Ceci se traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010 et au 1^{er} janvier 2012.

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

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

- * Terrain pas d'amortissement
- * Immeubles, murs.....50 ans
- * Immeubles, toit et ravalement.....20 ans
- * Immeubles, aménagements10 ans
- * Agencements, aménagements et installations 5 à 10 ans
- * Autres immobilisations corporelles..... 3 à 10 ans

Immobilisations incorporelles (RF- article 4.2)

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

Immobilisations financières (RF- article 4.3)

Les immobilisations financières comprennent notamment les prêts au personnel.

Instruments financiers (RF article 5)

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

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

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

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

Le Bureau peut passer des contrats avec toute organisation Internationale ou Régionale afin d'effectuer sur financement de cette organisation des travaux et prestations particuliers entrant dans le champ de compétence de l'Organisation et conforme à ses objectifs (par exemple traduction de publications de

l'OIML dans une autre langue que l'Anglais et le Français). Les objectifs et les conditions de ces contrats devront être préalablement soumis à l'accord du Comité.

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

Créances d'exploitation

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

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

La 14^{ème} Conférence Internationale a souhaité clarifié l'Article XXIX de la Convention de l'OIML en ce qui concerne les États Membres n'ayant pas intégralement réglé leur contribution annuelle. Il a été décidé que :

- (a) Un État Membre qui n'a pas réglé sa contribution annuelle pendant trois années consécutives doit être automatiquement considéré comme ayant démissionné, conformément à l'Article XXIX, premier paragraphe, de la Convention ;
- (b) Un État Membre qui n'a pas intégralement réglé sa contribution annuelle doit être automatiquement considéré comme ayant démissionné lorsque ses arriérés accumulés sont équivalents au total des trois dernières années de contributions dues ;
- (c) Un État Membre en arriéré recevra un avertissement final écrit au moins six mois avant l'accumulation du montant de trois ans mentionnée en (a) ou (b). L'avertissement inclura une demande de règlement total du montant ;
- (d) Les dispositions en (a), (b) et (c) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

La 14^{ème} Conférence Internationale a souhaité clarifié aussi l'Article XXX, second paragraphe, de la Convention en ce qui concerne la réadmission des États Membres officiellement considérés comme ayant démissionné Il a été décidé que :

- (a) Un État Membre qui est officiellement considéré comme ayant démissionné peut être réadmis uniquement après qu'il a réglé ses contributions impayées, dont le montant est calculé comme la contribution totale que l'État Membre aurait eu à payer au cours des trois dernières années immédiatement avant l'année de réadmission conformément à la classification dudit État Membre au moment de sa réadmission ;
- (b) Les dispositions en (a) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

En conclusion, la 14^{ième} Conférence Internationale, vu les Articles XXIX et XXX de la Convention, considérant que pour certains États Membres, les comptes de l'OIML font apparaître des arriérés supérieurs à trois ans de contributions, mais que ces arriérés n'auraient pas dû être totalisés au-delà de trois ans de contributions et que les comptes doivent être ajustés afin de rectifier cette situation, il a été décidé que :

- (a) Les États Membres actuels et États Membres considérés comme ayant démissionné et pour lesquels les comptes de l'OIML indiquent des arriérés supérieurs à trois ans de contributions, doivent voir leurs arriérés réduits à trois ans de contributions ;
- (b) Ces réductions doivent être comptabilisées dans les comptes de 2012 ; tout déficit résultant desdites réductions doit être compensé en puisant dans les fonds de réserve ;
- (c) Les dispositions en (a) et (b) s'appliquent également aux Membres Correspondants.

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

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

Constatation des produits

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

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

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

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

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

Réserves

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

Provisions

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

Avantages du personnel

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

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

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

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

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

Contributions Volontaires - Dons et Legs

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

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

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

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2012	31/12/2011
Caisse d'Epargne	963 460 €	951 843 €
Banque de France	558 292 €	214 969 €
Chèques Postaux	45 772 €	24 838 €
Crédit Lyonnais	76 045 €	97 028 €
Caisse	1 272 €	1 373 €
Banque de Berne	11 906 €	21 549 €
Banque de France – Centre de Traduction	62 692 €	100 919 €
Intérêts courus à recevoir	12 481 €	11 618 €
Total	1 731 919 €	1 424 137 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2012	31/12/2011
<i>Actif</i>		
Etats membres	333 449 €	455 329 €
Membres correspondants	39 288 €	88 649 €
Autres clients	1 495 €	10 697 €
Factures à établir		
Provisions dépréciation	-216 203 €	-251 089 €
<i>Passif</i>		
Etats membres - Avances	-153 411 €	-58 400 €
Membres correspondants - Avances	-11 852 €	-9 457 €
Total	-7 233 €	235 729 €

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

Etats Membres	Situation au 31/12/2012	Situation au 31/12/2011	Situation au 31/12/2010
AFRIQUE DU SUD		56 800	
ALBANIE	14 500		
ALGERIE			26 010
ARABIE SAOUDITE		42 085	13 685
CAMEROUN	42 600	53 984	79 138
R.P.D. De Corée	25 703	25 703	25 703
CUBA	14 800	14 200	13 900
EGYPTE			13 900
ETHIOPIE	42 600	38 630	38 630
GRECE – Avance	-100	-400	-400
GUINEE	-13 311	36 009	36 009
INDONESIE	29 000		
IRAN	29 000	28 400	27 800
IRLANDE – Avance	-14 000	-14 500	-14 200
ISRAEL	28 700	14 200	
ITALIE		11 700	5 205
KENYA		1 309	428
LIBAN	42 600	35 689	35 689
NORVEGE – Avance	-14 000		-14 200
NVLE ZELANDE – Avance	-14 000	-14 500	-14 200
POLOGNE – Avance	-28 000	-29 000	-28 400
PORTUGAL – Avance	-14 000		
ROYAUME UNIE – Avance	-56 000		
SRI LANKA	21 346	35 546	21 346
TANZANIE			13 900
TUNISIE – Avance			-13 900
ZAMBIE	42 600	61 073	61 073
	180 038	396 929	327 116

Membres Correspondants	Situation au 31/12/2012	Situation au 31/12/2011	Situation au 31/12/2010
ARGENTINE	1 450		4 390
BANGLADESH	1 450	2 570	1 230
BARBADE		4 500	3 160
BENIN		7 406	6 066
BOSNIE-HERZEGOVINE - Avance	-1 020	-1 020	-1 020
BOTSWANA	1 450	4 817	3 477
BURKINA FASO	4 020	6 224	6 114
COMORES	4 020	9 172	9 172
R.P.D. De Corée	4 020	2 570	1 230
COSTA RICA	1 059	1 340	
REPUBLIQUE DOMINICAINE	2 790	3 690	2 350
GABON - Avance	-2 574	6 594	5 254
GHANA	1 340	1 340	
GUATEMALA - Avance	-1 120	-1 120	-1 120
HONG KONG - Avance	-1 400		
ISLANDE		1 340	
KIRGHIZISTAN		1 340	
KOWEIT		6 434	5 094
LETTONIE - Avance	-170	-220	-110
LIBYE - Avance	-3 077	-4 527	-5 867
MADAGASCAR		182	132
MALAWIE - Avance		-1 450	
MONGOLIE - Avance	-1 091	-1 120	-1 120
MONTENEGRO			110
NEPAL	1 450	4 710	3 370
NICARAGUA	4 020	7 344	7 344
OMAN	1 450		
OUZBEKISTAN	232	122	122
PAPOUASIE – NOUVELLE GUINEE		1 523	183
QUATAR			1 230
RWANDA	4 020	3 480	2 140
SINGAPOUR - Avance	-1 400		
SOUDAN		2 670	1 330
TADJIKISTAN	4 020	5 515	5 515
TRINITE & TOBAGO	1 047	1 038	1 029
UEMOA			2 350
UKRAINE	1 450	1 389	49
URUGUAY		1 340	
	27 436	79 192	63 203

Les provisions sur créances Etats Membres et Membres Correspondants sont les suivantes :

Pays	Provision au 31/12/2012	Provision au 31/12/2011
REP. POP. DEM. DE COREE	25 703 €	25 704 €
CAMEROUN	42 600 €	53 984 €
GUINEE		36 009 €
ETHIOPIE	42 600 €	38 630 €
LIBAN	42 600 €	35 689 €
ZAMBIE	42 600 €	61 073 €
BURKINA FASO	4 020 €	
COMMORES	4 020 €	
REP. POP. DEM. DE COREE	4 020 €	
NICARAGUA	4 020 €	
TADJIKISTAN	4 020 €	
Total provisions	216 203 €	251 089 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 47 656 € comprennent essentiellement un solde de TVA déductible pour un montant de 19 086 € et des acomptes payés à des fournisseurs pour les travaux pour un montant de 27 497 €

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 11 170 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2013.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 9 140 € comprend des dépôts et cautionnements pour 420 € et des prêts au personnel pour 8 720 € ventilés comme suit :

Prêts au personnel	31/12/2012	< 1 an	entre 1 et 5 ans	> 5 ans
Total	8 720 €	8 720 €		

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme.

Note 8 Etat des immobilisations et amortissements

	31/12/2012			31/12/2011		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	9 488 €	5 193 €	4 295 €	4 317 €	2 406 €	1 911 €
Terrain	932 750 €		932 750 €	819 000 €		819 000 €
Immeubles – murs	1 340 850 €	110 879 €	1 229 971 €	1 170 750 €	71 470 €	1 099 280 €
Installations générales	9 209 €	53 €	9 156 €			
Agencements	426 400 €	117 173 €	309 227 €	380 250 €	76 050 €	304 200 €
Matériel de bureau	2 381 €	1 638 €	742 €	1 523 €	1 433 €	90 €
Matériel informatique	40 975 €	22 124 €	18 851 €	35 844 €	11 660 €	24 183 €
Serveur système	82 858 €	12 185 €	70 673 €			
Mobilier	35 023 €	26 534 €	8 489 €	35 023 €	23 619 €	11 403 €
TOTAL 31/12	2 879 933 €	295 779 €	2 584 155 €	2 446 706 €	186 639 €	2 260 067 €
TOTAL 01/01	2 446 706 €	186 639 €	2 260 067 €	2 649 681 €	324 699 €	2 324 982 €
Variation de l'exercice	433 227 €	109 140 €	324 087 €	-202 975 €	-138 060 €	-64 915 €

Note 9 Détail des autres dettes

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

	31/12/2012	31/12/2011
Retraite OIML		18 588 €
Urssaf	21 481 €	19 045 €
Ircantec	6 347 €	5 604 €
Mutuelle	4 742 €	5 545 €
Prévoyance	6 391 €	8 711 €
Congés payés	21 430 €	30 846 €
Dettes sociales	60 391 €	88 340 €
Fournisseurs	2 377 €	104 €
Factures non parvenues	7 323 €	10 690 €
Fournisseurs	9 700 €	10 793 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 272 000 € en application de la résolution no. 27 de la 45^{ème} réunion du CIML.

	31/12/2012
Engagement de retraite au 01/01/2012	2 205 900 €
Contribution salariale	8 126 €
Provision retraite	57 974 €
Solde au 31/12/2012	2 272 000 €

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

Total des droits acquis au	
Au 31/12/2006	1 575 800 €
Au 31/12/2007	1 693 100 €
Au 31/12/2008 (interpolation)	1 783 700 €
Au 31/12/2009	1 880 900 €
Au 31/12/2010	2 158 500 €
Au 31/12/2011	2 205 900 €
Au 31/12/2012	2 272 000 €

Note 11 Analyse des autres provisions

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

Notes sur le Résultat

Note 12 Etats des abonnements des Membres Correspondants.

En application de la résolution n°12 de la 14ième Conférence Internationale, considérant que pour certains États Membres et Membres Correspondants, les comptes de l'OIML font apparaître des arriérés supérieurs à trois ans de contributions, mais que ces arriérés n'auraient pas dû être totalisés au-delà de trois ans de contributions et que les comptes doivent être ajustés afin de rectifier cette situation, la conséquence sur les comptes au 31 décembre 2012 est :

- Perte sur créances irrécouvrables :	48 328 €
- Reprise provision créances :	- 34 886 €
	13 442 €
- Soit une charge sur les comptes 2012 :	13 442 €

Note 13 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 132 229 € Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2012	2011
Logiciels	2 787 €	1 521 €
Bâtiments	39 409 €	35 735 €
Installations générales	53 €	
Agencements	41 123 €	38 025 €
Matériel de bureau	206 €	236 €
Matériel informatique	10 464 €	7 870 €
Serveur système	12 185 €	
Mobilier	2 915 €	3 412 €
Total dotation aux amortissements	109 140 €	86 800 €
Comptes clients – reprise provision	-34 886 €	-25 154 €
Fonds de pension	57 974 €	39 656 €
Total dotations de l'exercice	23 089 €	14 503 €

Note 14 Détail des produits exceptionnels

Les produits exceptionnels sont de 36 € à la clôture de l'exercice et sont non significatifs.

Note 15 Détail des charges exceptionnelles

Au 31 décembre 2012, les charges exceptionnelles s'élèvent à 896 € et correspondent principalement à des cotisations sociales.

4 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2011	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €
Résultat de l'exercice					110 964 €	
Solde net au 31/12/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Solde net au 01/01/2012	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Résultat de l'exercice					41 172 €	
Réévaluation immeuble			330 000 €			
Solde net au 31/12/2012	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €

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

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

Les comptes de l'exercice 2009 ont été établis en comptabilisant la Provision pour pensions sur la base de la règle provisoirement acceptée par le CIML. Les comptes de l'exercice 2010 et 2012 ont été établis en tenant compte d'une revalorisation de l'immeuble et de la comptabilisation de la totalité des droits acquis (voir Note 1 ci-dessus), ce qui explique le solde report à nouveau.

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

5 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2012

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2012		
	2012	2011
Solde des activités	41 172	110 964
+/- Dotations - reprises aux amortissements et provisions	167 114	101 303
+ Impact résolution 11 & 12 of 14 ^{ème} Conférence	13 442	
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	221 727	212 267
+/- Variation du BFR lié à l'activité	173 942	-72
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	395 669	212 195
- Décaissements liés à l'acquisition d'immobilisations	-103 227	-21 886
+/- Variation des prêts et avances consentis	15 340	24 130
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-87 887	2 245
VARIATION DE LA TRESORERIE NETTE	307 782	214 440
TRESORERIE D'OUVERTURE	1 424 137	1 209 697
TRESORERIE DE CLOTURE	1 731 919	1 424 137
ECART	0	0

6 ETAT BUDGETAIRE

Exécution du budget	2011	2011	2012	2012
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité		1 228 729 €		1 287 544 €
Retraites		73 576 €		92 876 €
Total charges de personnel	1 380 000 €	1 302 305 €	1 462 000 €	1 380 420 €
Locaux	63 000 €	83 187 €	64 000 €	87 500 €
Frais de bureau	8 000 €	6 393 €	9 000 €	2 140 €
Impressions et Bulletin	43 000 €	18 268 €	43 000 €	16 222 €
Doc & Internet	28 000 €	20 847 €	27 000 €	32 189 €
Correspondance	20 000 €	22 679 €	22 000 €	19 224 €
Réunions	73 000 €	73 957 €	76 000 €	92 535 €
Voyages et missions	101 000 €	95 307 €	107 000 €	76 026 €
Divers	48 000 €	46 778 €	49 000 €	114 034 €
Amort. et provisions	64 000 €	126 457 €	65 000 €	167 114 €
Total charges autres que personnel	448 000 €	493 873 €	462 000 €	606 985 €
PRODUITS				
Contributions EM et Centre de trad.	1 692 000 €	1 732 400 €	1 756 000 €	1 769 000 €
Abonnements des MC	76 000 €	76 380 €	83 000 €	92 800 €
Bulletin	6 000 €	3 376 €	6 000 €	2 616 €
Revenus financiers	20 000 €	12 384 €	20 000 €	12 864 €
Revenus des Certificats et du MAA	64 000 €	38 128 €	66 000 €	113 885 €
Divers et exceptionnels		19 320 €		2 526 €
Autres				
Rep/prov. dépréciation actifs		25 154 €		34 886 €
Transferts de charges exploitation				
Total produits	1 858 000 €	1 907 142 €	1 931 000 €	2 028 577 €
Résultat	30 000 €	110 964 €	7 000 €	41 172 €



D.

Annual accounts for the year 2012

Report established on 12 April 2013

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2012

ASSETS	31/12/2012	31/12/2011
Current assets		
Cash	1 731 919 €	1 424 137 €
Member States receivables	117 246 €	204 240 €
Corresponding Members receivables	39 288 €	88 649 €
Orther receivables – Cerificats	1 495 €	10 697 €
Other receivables	47 656 €	15 464 €
Prepayments	11 170 €	15 950 €
TOTAL (I)	1 948 775 €	1 759 137 €
Non current assets		
Long term investments	9 140 €	24 480 €
Land	932 750 €	819 000 €
Building - walls	1 229 971 €	1 099 280 €
Fittings	318 383 €	304 200 €
Transport equipment		
Office equipment	90 267 €	24 273 €
Furniture	8 489 €	11 403 €
Software	4 295 €	1 911 €
TOTAL (II)	2 593 294 €	2 284 547 €
General total (I to II)	4 542 070 €	4 043 685 €

LIABILITIES	31/12/2012	31/12/2011
Current liabilities		
Member States payables	165 263 €	75 107 €
Other payables	70 091 €	99 133 €
Total current liabilities	235 354 €	174 240 €
Non current liabilities		
Employee benefits	2 272 000 €	2 205 900 €
Other provisions		
Total passif à long terme (II)	2 272 000 €	2 205 900 €
Net assets	2 034 716 €	1 663 544 €
Capital	55 324 €	55 324 €
Revaluation Building	2 579 837 €	2 249 837 €
Reserves and accumulated results	-641 617 €	-752 581 €
Result of the year	41 172 €	110 964 €
Total net assets	2 034 716 €	1 663 544 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2012

OPERATING INCOME	31/12/2012	31/12/2011
Member States contributions	1 861 800 €	1 808 780 €
Other operating income	118 952 €	58 585 €
Total Operating income	1 980 752 €	1 867 365 €
OPERATING EXPENSES		
Staff expenses	1 380 420 €	1 302 305 €
Operating expenses	390 137 €	355 853 €
Depreciations	109 140 €	86 800 €
Regularization accounts receivable	13 442 €	
Provision for retirement	57 974 €	39 656 €
Other operating expenses		-20 166 €
Total operating expenses	1 951 114 €	1 764 449 €
OPERATING RESULT	29 638 €	102 916 €
Financial result	12 393 €	12 217 €
Extraordinary result	-860 €	-4 168 €
Total non operating results	11 533 €	8 048 €
NET RESULT	41 172 €	110 964 €

3 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January 2012 to 31 December 2012.

The accounts were closed by the BIML Director on 26 February 2013 according to the provisions of Article 20 of the OIML Financial Regulations.

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

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

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Accounting rules and methods

Note 1 Main accounting methods

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

Reference currency

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

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

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

Main methods used

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

Tangible fixed assets (FR- article 4.1)

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

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

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

The Committee instructed the Bureau to:

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

This is reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders' equity at 1st January 2010 and at 1st January 2012.

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

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

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

Intangible fixed assets (FR- article 4.2)

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

Financial assets (FR- article 4.3)

Financial assets include in particular loans to employees.

Financial instruments (FR article 5)

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

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

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

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

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

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

Trade receivables

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

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

The 14th International Conference wished clarified Article XXIX of the OIML Convention, as regards Member States which have not fully paid their annual contribution. It was decided that:

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

The 14th International Conference wished also clarified Article XXX, second paragraph, of the Convention with respect to the readmission of Member States which have officially been regarded as having resigned. It was decided that:

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

In conclusion, the 14th International Conference, having regard to Articles XXIX and XXX of the Convention, considering that for some Member States, the OIML accounts show arrears in excess of three years of membership contribution, but that these should not have amounted to more than three years of membership contribution and that the accounts need to be adjusted to rectify this situation, it was decided that:

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

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

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

Revenue recognition

Revenues are recognised according to the accrual method.

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

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

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

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

Reserves

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

Provisions

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

Employees benefits

The pension earned were evaluated in different ways during the years 2008 and 2009.

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS

This results in an extraordinary loss on the current year corresponding to the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

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

Voluntary contributions – bequests and donations

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

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

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

Notes on the balance sheet

Note 2 Cash and investment details

Details of cash	31/12/2012	31/12/2011
Caisse d'Epargne	963 460 €	951 843 €
Banque de France	558 292 €	214 969 €
Chèques Postaux	45 772 €	24 838 €
Crédit Lyonnais	76 045 €	97 028 €
Caisse	1 272 €	1 373 €
Banque de Berne	11 906 €	21 549 €
Banque de France – Traduction Center	62 692 €	100 919 €
Interest to be received	12 481 €	11 618 €
Total	1 731 919 €	1 424 137 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2012	31/12/2011
<u>Asset</u>		
Member States	333 449 €	455 329 €
Corresponding Members	39 288 €	88 649 €
Other clients	1 495 €	10 697 €
Invoices to establish		
Provisions for doubtful debts	-216 203 €	-251 089 €
<u>Liabilities</u>		
Member States - Advance	-153 411 €	-58 400 €
Corresponding Members - Advance	-11 852 €	-9 457 €
Total	-7 233 €	235 729 €

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

Etats Membres	Situation au 31/12/2012	Situation au 31/12/2011	Situation au 31/12/2010
AFRIQUE DU SUD		56 800	
ALBANIE	14 500		
ALGERIE			26 010
ARABIE SAOUDITE		42 085	13 685
CAMEROUN	42 600	53 984	79 138
R.P.D. De Corée	25 703	25 703	25 703
CUBA	14 800	14 200	13 900
EGYPTE			13 900
ETHIOPIE	42 600	38 630	38 630
GRECE – Avance	-100	-400	-400
GUINEE	-13 311	36 009	36 009
INDONESIE	29 000		
IRAN	29 000	28 400	27 800
IRLANDE – Avance	-14 000	-14 500	-14 200
ISRAEL	28 700	14 200	
ITALIE		11 700	5 205
KENYA		1 309	428
LIBAN	42 600	35 689	35 689
NORVEGE – Avance	-14 000		-14 200
NVLE ZELANDE – Avance	-14 000	-14 500	-14 200
POLOGNE – Avance	-28 000	-29 000	-28 400
PORTUGAL – Avance	-14 000		
ROYAUME UNIE – Avance	-56 000		
SRI LANKA	21 346	35 546	21 346
TANZANIE			13 900
TUNISIE – Avance			-13 900
ZAMBIE	42 600	61 073	61 073
	180 038	396 929	327 116

Membres Correspondants	Situation au 31/12/2012	Situation au 31/12/2011	Situation au 31/12/2010
ARGENTINE	1 450		4 390
BANGLADESH	1 450	2 570	1 230
BARBADE		4 500	3 160
BENIN		7 406	6 066
BOSNIE-HERZEGOVINE - Avance	-1 020	-1 020	-1 020
BOTSWANA	1 450	4 817	3 477
BURKINA FASO	4 020	6 224	6 114
COMORES	4 020	9 172	9 172
R.P.D. De Corée	4 020	2 570	1 230
COSTA RICA	1 059	1 340	
REPUBLIQUE DOMINICAINE	2 790	3 690	2 350
GABON - Avance	-2 574	6 594	5 254
GHANA	1 340	1 340	
GUATEMALA - Avance	-1 120	-1 120	-1 120
HONG KONG - Avance	-1 400		
ISLANDE		1 340	
KIRGHIZISTAN		1 340	
KOWEIT		6 434	5 094
LETTONIE - Avance	-170	-220	-110
LIBYE - Avance	-3 077	-4 527	-5 867
MADAGASCAR		182	132
MALAWIE - Avance		-1 450	
MONGOLIE - Avance	-1 091	-1 120	-1 120
MONTENEGRO			110
NEPAL	1 450	4 710	3 370
NICARAGUA	4 020	7 344	7 344
OMAN	1 450		
OUZBEKISTAN	232	122	122
PAPOUASIE – NOUVELLE GUINEE		1 523	183
QUATAR			1 230
RWANDA	4 020	3 480	2 140
SINGAPOUR - Avance	-1 400		
SOUDAN		2 670	1 330
TADJIKISTAN	4 020	5 515	5 515
TRINITE & TOBAGO	1 047	1 038	1 029
UEMOA			2 350
UKRAINE	1 450	1 389	49
URUGUAY		1 340	
	27 436	79 192	63 203

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2012	Provision au 31/12/2011
REP. POP. DEM. DE COREE	25 703 €	25 704 €
CAMEROUN	42 600 €	53 984 €
GUINEE		36 009 €
ETHIOPIE	42 600 €	38 630 €
LIBAN	42 600 €	35 689 €
ZAMBIE	42 600 €	61 073 €
BURKINA FASO	4 020 €	
COMMORES	4 020 €	
REP. POP. DEM. DE COREE	4 020 €	
NICARAGUA	4 020 €	
TADJIKISTAN	4 020 €	
Total provisions	216 203 €	251 089 €

Note 4 Other receivables details

The other receivables amounting to 47 656 € essentially comprise a balance of input VAT amounting to 19 086 € and advances paid to suppliers for renovation work for an amount of 27 497 €

Note 5 Prepayments detail

The prepayments, which amount to 11 170 € include principally payments of annual services or subscriptions of which part is allocated to the year 2013.

Note 6 Long term investments details

This account, amounting to 9 140 € includes deposits and guarantees for 420 € and loans to employees for 8 720 € distributed as follows:

	31/12/2012	< 1 year	from 1 to 5 years	> 5 years
Total	8 720 €	8 720 €		

Note 7 Long term receivables detail

No long term receivable appears.

Note 8 Fixed assets and accumulated depreciations state

	31/12/2012			31/12/2011		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	9 488 €	5 193 €	4 295 €	4 317 €	2 406 €	1 911 €
Land	932 750 €		932 750 €	819 000 €		819 000 €
Building – wall	1 340 850 €	110 879 €	1 229 971 €	1 170 750 €	71 470 €	1 099 280 €
General facilities	9 209 €	53 €	9 156 €			
Fittings	426 400 €	117 173 €	309 227 €	380 250 €	76 050 €	304 200 €
Vehicles						
Office equipment	2 381 €	1 638 €	742 €	1 523 €	1 433 €	90 €
IT equipment	40 975 €	22 124 €	18 851 €	35 844 €	11 660 €	24 183 €
Computer server system	82 858 €	12 185 €	70 673 €			
Furniture	35 023 €	26 534 €	8 489 €	35 023 €	23 619 €	11 403 €
TOTAL 31/12	2 879 933 €	295 779 €	2 584 155 €	2 446 706 €	186 639 €	2 260 067 €
TOTAL 01/01	2 446 706 €	186 639 €	2 260 067 €	2 649 681 €	324 699 €	2 324 982 €
Variation	433 227 €	109 140 €	324 087 €	-202 975 €	-138 060 €	-64 915 €

Note 9 Other payables detail

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

	31/12/2012	31/12/2011
OIML pensions		18 588 €
Urssaf	21 481 €	19 045 €
Ircantec	6 347 €	5 604 €
Health insurance	4 742 €	5 545 €
Foresight	6 391 €	8 711 €
Annual leave	21 430 €	30 846 €
Social debts	60 391 €	88 340 €
Suppliers	2 377 €	104 €
Invoices to receive	7 323 €	10 690 €
Suppliers	9 700 €	10 793 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 272 000 € in accordance with resolution no. 27 of the 45th CIML Meeting.

	31/12/2012
Provision for pensions at 01/01/2011	2 205 900 €
Staff contribution	8 126 €
Provision for retirement	57 974 €
Provision at 31/12/2012	2 272 000 €

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

Total of rights acquired at	
At 31/12/2006	1 575 800 €
At 31/12/2007	1 693 100 €
At 31/12/2008 (interpolation)	1 783 700 €
At 31/12/2009	1 880 900 €
At 31/12/2010	2 158 500 €
At 31/12/2011	2 205 900 €
At 31/12/2012	2 272 000 €

Note 11 Other provisions analysis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 12 Subscription detail

In accordance resolution n°12 of the 14th International Conference, considering that for some Members States and Corresponding Members, the OIML accounts show arrears in excess of three years of membership contribution, but that these should not have amounted to more than three years of membership contribution and that the accounts need to be adjusted to rectify this situation, the consequence on the financial statements at 31 December 2012 is:

- Loss on bad debt :	48 328 €
- Reversal of provision for receivables :	- 34 886 €
	<hr/>
- Either an expense in the 2012 financial statements :	13 442 €

Note 13 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 132 229 € Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2012	2011
Software	2 787 €	1 521 €
Buildings	39 409 €	35 735 €
General facilities	53 €	
Fittings	41 123 €	38 025 €
Office equipment	206 €	236 €
IT equipment	10 464 €	7 870 €
Computer server system	12 185 €	
Furniture	2 915 €	3 412 €
Total endowment to depreciations	109 140 €	86 800 €
Clients accounts – recovery provision	-34 886 €	-25 154 €
Pension system	57 974 €	39 656 €
Total annual endowments	23 089 €	14 503 €

Note 14 Extraordinary income detail

The extraordinary income are 36 €at the closure of the accounts and are not significant.

Note 15 Extraordinary expenses detail

As of the 31 December 2012, the extraordinary expenses amount to 896 €and mainly correspond to social taxes.

4 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2011	55 324 €	1 290 114 €	2 249 837 €	-399 970 €	-1 642 725 €	1 552 580 €
Result of the year					110 964 €	
Net at 31/12/2011	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Net at 01/01/2012	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Result of the year					41 172 €	
Réévaluation bulding			330 000 €			
Net at 31/12/2012	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €

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

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

The 2009 accounts were established including in the provision for pensions the totality of rights acquired by the personnel (IPSAS rule), which explains the low level of reserves. At the occasion of the 2010 and 2012 accounts, the provision for pensions was reevaluated according to the provisional rule accepted by the CIML (see Note 1 above), which explains the accumulated results.

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

5 CASH-FLOW STATEMENT AT 31 DECEMBER 2012

CASH-FLOW STATEMENT AT DECEMBER 31, 2012		
	2012	2011
Balance of activities	41 172	110 964
+/- Net endowment to depreciations and provisions	167 114	101 303
+ Impact résolution 11 & 12 of 14 th Conférence	13 442	
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	221 727	212 267
+/- Variation in the Working Capital requirement related to the activity	173 942	-72
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	395 669	212 195
- Outgoing related to the acquisitions of assets	-103 227	-21 886
+/- Variation of loans and advances granted	15 340	24 130
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-87 887	2 245
VARIATION IN NET CASHFLOW	307 782	214 440
OPENING CASH	1 424 137	1 209 697
CLOSING CASH	1 731 919	1 424 137
DIFFERENCE	0	0

6 EXECUTION OF THE BUDGET

Budget realization	2011	2011	2012	2012
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 228 729 €		1 287 544 €
Pension System		73 576 €		92 876 €
Total staff costs	1 380 000 €	1 302 305 €	1 462 000 €	1 380 420 €
Premises	63 000 €	83 187 €	64 000 €	87 500 €
Office costs	8 000 €	6 393 €	9 000 €	2 140 €
Printing & Bulletin	43 000 €	18 268 €	43 000 €	16 222 €
Doc & Internet	28 000 €	20 847 €	27 000 €	32 189 €
Correspondence	20 000 €	22 679 €	22 000 €	19 224 €
Meetings	73 000 €	73 957 €	76 000 €	92 535 €
Travel & accommodation	101 000 €	95 307 €	107 000 €	76 026 €
Misc.	48 000 €	46 778 €	49 000 €	114 034 €
Deprec. & provisions	64 000 €	126 457 €	65 000 €	167 114 €
Total charges other than staff	448 000 €	493 873 €	462 000 €	606 985 €
INCOME				
MS Contributions & translation center	1 692 000 €	1 732 400 €	1 756 000 €	1 769 000 €
CM Fees	76 000 €	76 380 €	83 000 €	92 800 €
Bulletin	6 000 €	3 376 €	6 000 €	2 616 €
Financial income	20 000 €	12 384 €	20 000 €	12 864 €
Income Certificates and MAA	64 000 €	38 128 €	66 000 €	113 885 €
Misc. And exc. Income		19 320 €		2 526 €
Others				
Provision on doubtful debts recovered		25 154 €		34 886 €
Transfer of operating charges				
Total income	1 858 000 €	1 907 142 €	1 931 000 €	2 028 577 €
Result	30 000 €	110 964 €	7 000 €	41 172 €

E. 2011 and 2012 budget realization

Budget realization	2011 Voted	2011 Realized	2012 Voted	2012 Realized	2011	2012
CHARGES						
Active staff		1228729		1287544		
Pension System		73576		92876		
Total staff costs	1380000	1302305	1462000	1380420	5.63%	5.58%
Premises	63000	83187	64000	87500	-32.04%	-36.72%
Office costs	8000	6393	9000	2140	20.09%	76.22%
Printing & Bulletin	43000	18268	43000	16222	57.52%	62.27%
Doc & Internet	28000	20847	27000	32189	25.55%	-19.22%
Correspondence	20000	22679	22000	19224	-13.40%	12.62%
Meetings	73000	73957	76000	92535	-1.31%	-21.76%
Travel & accommodation	101000	95307	107000	76026	5.64%	28.95%
Misc.	48000	46778	49000	114034	2.55%	-132.72%
Deprec. & provisions	64000	126457	65000	167114	-97.59%	-157.10%
Total charges other than staff	448000	493873	462000	606985	-10.24%	-31.38%
INCOME						
MS Contributions & translation center	1692000	1732400	1756000	1769000	2.39%	0.74%
CM Fees	76000	76380	83000	92800	0.50%	11.81%
Bulletin	6000	3376	6000	2616	-43.73%	-56.40%
Financial income	20000	12384	20000	12864	-38.08%	-35.68%
Income Certificates and MAA	64000	38128	66000	113885	-40.43%	72.55%
Misc. And exc. Income		19320		2526		
Others						
Provision on doubtful debts recovered		25154		34886		
Transfer of operating charges						
Total income	1858000	1907142	1931000	2028577	2.64%	5.05%
Result	30000	110964	7000	41172	269.88%	488.17%



2013 accounts

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A. Auditor's statement



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE SUR LES COMPTES DE L'EXERCICE 2013

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 4 Janvier 2013, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2013, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

- | | |
|---|-----------------|
| ✓ Total du bilan au 31 décembre 2013 | 4 922 436 €uros |
| ✓ Résultat de l'exercice clos le 31 décembre 2013 : | 46 685 €uros |

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

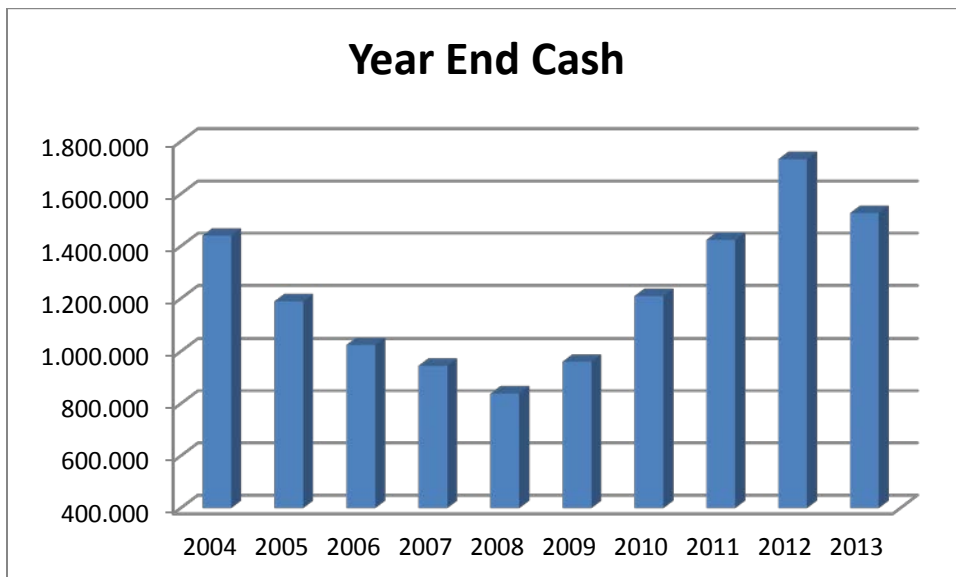
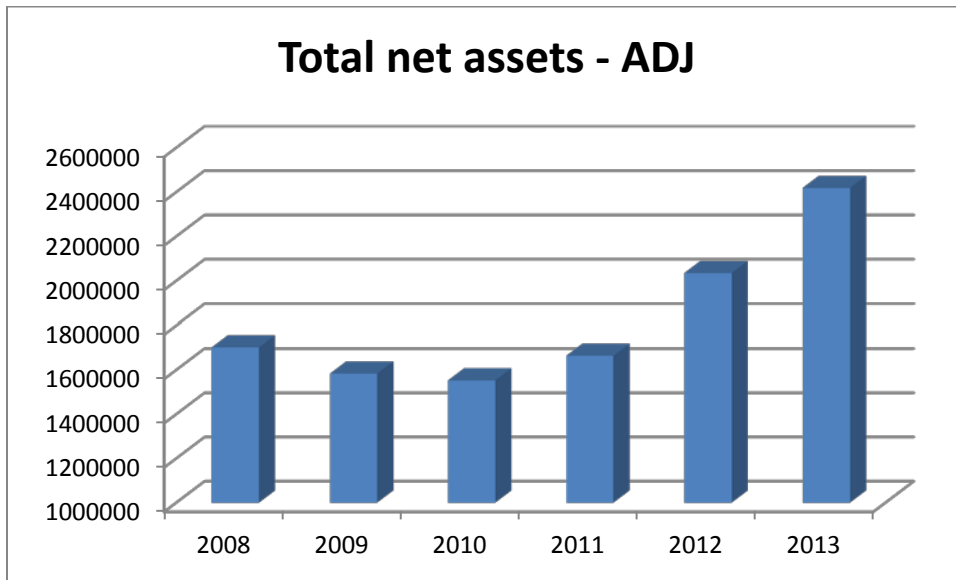
Nous avons effectué notre audit selon les normes internationales d'audit. Ces normes requièrent la mise en œuvre des diligences permettant d'obtenir l'assurance raisonnable que les comptes ne comportent pas d'anomalies significatives. Un audit consiste à examiner, par sondages, les éléments probants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

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2013 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ème} Conférence Internationale.

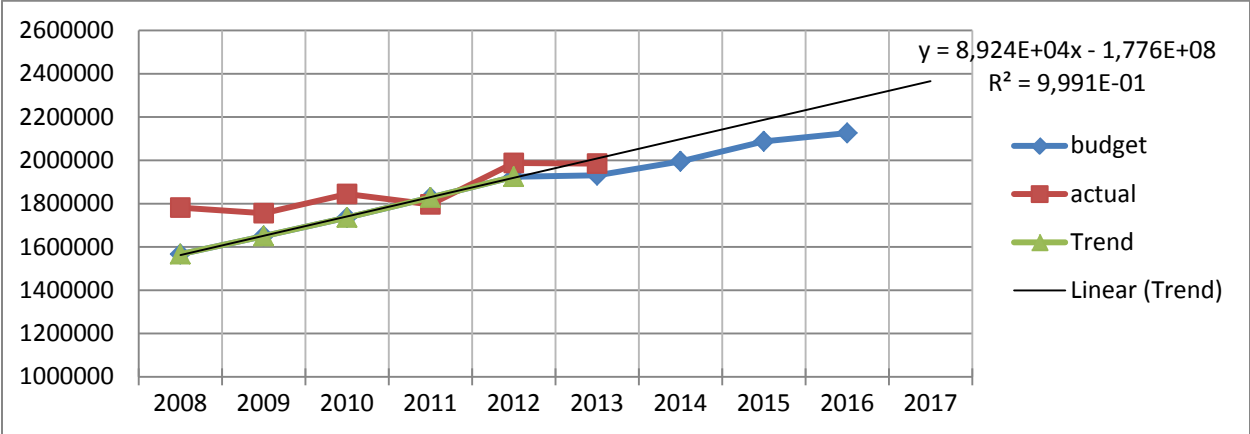
Fait à Montrouge,
Le 20 Février 2014

Mr F. FISCHER
Expert Comptable

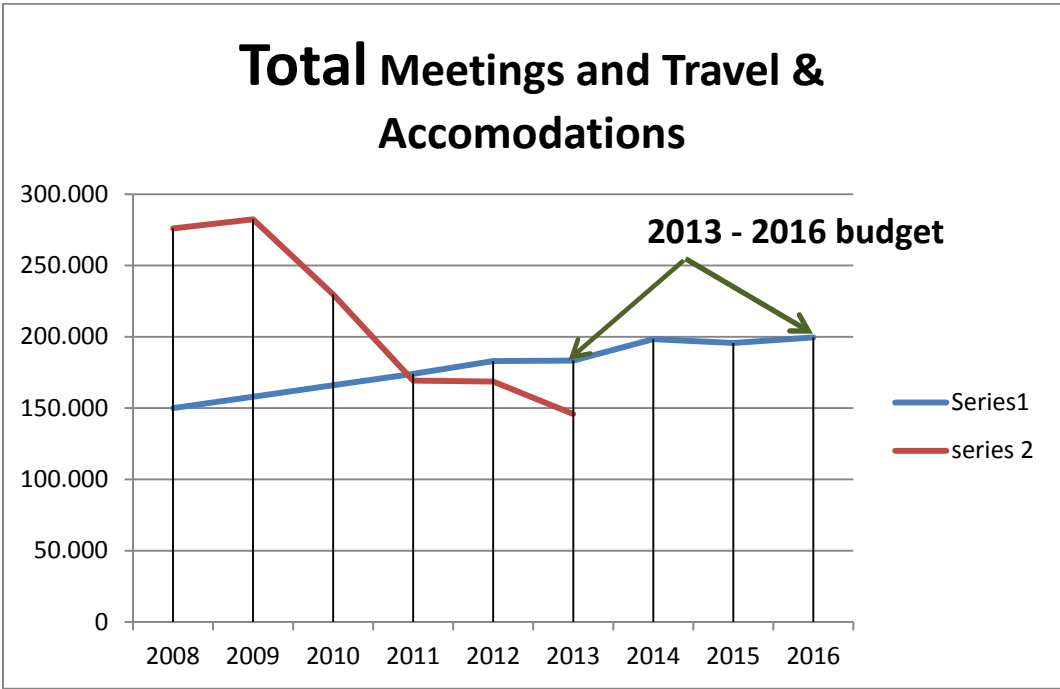
B. Some key figures



Total Charges



Total Meetings and Travel & Accomodations





C.

Comptes annuels de l'exercice clos le

31 décembre 2013

Rapport établi le 15 juillet 2014

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1 ETAT DE LA SITUATION FINANCIÈRE AU 31 DECEMBRE 2013

ACTIF	31/12/2013	31/12/2012
Actifs à court terme		
Disponibilités	1 526 335 €	1 731 919 €
Créances Etats membres	93 701 €	117 246 €
Créances Membres Correspondants	34 201 €	39 288 €
Autres Créances – Certificats	330 €	1 495 €
Autres créances	106 871 €	47 656 €
Charges constatées d'avance	12 588 €	11 170 €
TOTAL (I)	1 774 026 €	1 948 775 €
Actifs à long terme		
Immobilisations financières	420 €	9 140 €
Terrain	1 050 000 €	932 750 €
Immeubles - murs	1 439 930 €	1 229 971 €
Agencements	583 540 €	318 383 €
Matériel de bureau et informatique	59 565 €	90 267 €
Mobilier	6 062 €	8 489 €
Logiciels	8 893 €	4 295 €
TOTAL (II)	3 148 410 €	2 593 294 €
TOTAL GENERAL (I à II)	4 922 436 €	4 542 070 €

PASSIF	31/12/2013	31/12/2012
Passifs à court terme		
Créances payées d'avances	111 165 €	165 263 €
Autres dettes	64 070 €	70 091 €
Total passif à court terme (I)	175 235 €	235 354 €
Passifs à long terme		
Avantages au personnel	2 328 800 €	2 272 000 €
Autres provisions		
Total passif à long terme (II)	2 328 800 €	2 272 000 €
Actif net / Situation nette (III = Actif- I - II)	2 418 401 €	2 034 716 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 579 837 €
Réserves et report à nouveau	-600 445 €	-641 617 €
Résultat	46 685 €	41 172 €
Total actif net (IV)	2 418 401 €	2 034 716 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIÈRE

PRODUITS EXPLOITATION	31/12/2013	31/12/2012
Participation contributive Etats Membres	1 873 200 €	1 861 800 €
Autres produits opérationnels	69 973 €	118 952 €
Total produits exploitation (I)	1 943 173 €	1 980 752 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 350 713 €	1 380 420 €
Charges liées à l'activité	413 769 €	390 137 €
Dotations aux amortissements	147 624 €	109 140 €
Régularisation Comptes clients	-48 834 €	13 442 €
Provision engagement retraite OIML	48 348 €	57 974 €
Autres charges opérationnelles		
Total charges exploitation (II)	1 911 620 €	1 951 114 €
RESULTAT D'EXPLOITATION (III=I-II)	31 554 €	29 638 €
Résultat financier	15 132 €	12 393 €
Résultat exceptionnel		-860 €
Total produits / charges non opérationnels (IV)	15 132 €	11 533 €
SOLDE NET DE L'EXERCICE	46 685 €	41 172 €

3 ETAT BUDGETAIRE

Exécution du budget	2012	2012	2013	2013
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité		1 287 544 €	1 232 971 €	1 244 046 €
Retraites		92 876 €	107 499 €	106 667 €
Total charges de personnel	1 462 000 €	1 380 420 €	1 340 470 €	1 350 713 €
Coûts de fonctionnement		68 102 €	66 162 €	75 652 €
Coûts administratif		86 935 €	66 204 €	125 625 €
Coûts de communication		58 828 €	54 104 €	58 305 €
Coût de réunion - CIML		92 535 €	77 746 €	92 210 €
Voyages et déplacements		76 026 €	105 580 €	53 608 €
Frais divers		57 443 €	17 182 €	31 738 €
Fonds spéciaux pour développement			35 000 €	
Total autres charges	397 000 €	439 871 €	421 978 €	437 137 €
Dotation aux amortissements		109 140 €	110 178 €	147 624 €
Provision pour retraite		57 974 €	40 000 €	48 348 €
Provision pour créances impayées			18 200 €	980 €
Total dépréciations et provisions	65 000 €	167 114 €	168 378 €	196 952 €
PRODUITS				
Contributions EM	1 756 000 €	1 769 000 €	1 764 000 €	1 778 000 €
Abonnements des MC	83 000 €	92 800 €	79 800 €	95 200 €
Revenus des Certificats	66 000 €	112 175 €	70 000 €	65 310 €
Centre de traduction			15 000 €	1 400 €
Revenus financiers	20 000 €	12 864 €	15 000 €	15 132 €
Autres produits	6 000 €	41 737 €		76 446 €
Total produits	1 931 000 €	2 028 577 €	1 943 800 €	2 031 487 €
Résultat	7 000 €	41 172 €	12 974 €	46 685 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2013.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 20 février 2014 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML – Edition 2012.

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

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

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

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

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2013 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

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

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

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2013 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains, les immeubles, les installations et équipements, dont l'OIML est propriétaire, sont comptabilisés à leur valeur estimative actuelle diminuée des amortissements cumulés.

Ceci se traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010, au 1^{er} janvier 2012 et au 1^{er} janvier 2013.

Les autres immobilisations corporelles dont l'OIML est propriétaire sont comptabilisées à leur coût historique diminué des amortissements.

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

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

Immobilisations incorporelles (RF- article 4.2)

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

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation dans des obligations d'Etat ayant une cote publiée non inférieure à « AAA », des certificats de dépôt ou des comptes d'épargne assurés dans l'un des états membres de l'Organisation.

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

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

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

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

Créances d'exploitation

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

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

La 14^{ème} Conférence Internationale a souhaité clarifié l'Article XXIX de la Convention de l'OIML en ce qui concerne les États Membres n'ayant pas intégralement réglé leur contribution annuelle. Il a été décidé que :

- (a) Un État Membre qui n'a pas réglé sa contribution annuelle pendant trois années consécutives doit être automatiquement considéré comme ayant démissionné, conformément à l'Article XXIX, premier paragraphe, de la Convention ;
- (b) Un État Membre qui n'a pas intégralement réglé sa contribution annuelle doit être automatiquement considéré comme ayant démissionné lorsque ses arriérés accumulés sont équivalents au total des trois dernières années de contributions dues ;
- (c) Un État Membre en arriéré recevra un avertissement final écrit au moins six mois avant l'accumulation du montant de trois ans mentionnée en (a) ou (b). L'avertissement inclura une demande de règlement total du montant ;

(d) Les dispositions en (a), (b) et (c) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

La 14^{ième} Conférence Internationale a souhaité clarifié aussi l'Article XXX, second paragraphe, de la Convention en ce qui concerne la réadmission des États Membres officiellement considérés comme ayant démissionné Il a été décidé que :

(a) Un État Membre qui est officiellement considéré comme ayant démissionné peut être réadmis uniquement après qu'il a réglé ses contributions impayées, dont le montant est calculé comme la contribution totale que l'État Membre aurait eu à payer au cours des trois dernières années immédiatement avant l'année de réadmission conformément à la classification dudit État Membre au moment de sa réadmission ;

(b) Les dispositions en (a) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

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

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

Constatation des produits

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

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

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

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

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

Réserves

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

Provisions

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

Avantages du personnel

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

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

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

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

Contributions Volontaires - Dons et Legs

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

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

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

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2013	31/12/2012
Caisse d'Epargne	975 941 €	963 460 €
LCL placement	305 234 €	
Banque de France	106 438 €	558 292 €
Chèques Postaux	15 705 €	45 772 €
Crédit Lyonnais	60 259 €	76 045 €
Caisse	408 €	1 272 €
Banque de Berne	5 740 €	11 906 €
Banque de France – Centre de Traduction	46 792 €	62 692 €
Intérêts courus à recevoir	9 817 €	12 481 €
Total	1 526 335 €	1 731 919 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2013	31/12/2012
<i>Actif</i>		
Etats membres	238 561 €	333 449 €
Membres correspondants	34 201 €	39 288 €
Autres clients	330 €	1 495 €
Provisions dépréciation	-144 860 €	-216 203 €
<i>Passif</i>		
Etats membres - Avances	-70 000 €	-153 411 €
Membres correspondants - Avances	-41 165 €	-11 852 €
Total	17 068 €	-7 233 €

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

Etats Membres	Situation au 31/12/2013	Situation au 31/12/2012	Situation au 31/12/2011
AFRIQUE DU SUD			56 800
ALBANIE	14 000	14 500	
ARABIE SAOUDITE			42 085
CAMEROUN	42 700	42 600	53 984
COLOMBIE	2 700		
R.P.D. De Corée		25 703	25 703
CUBA	14 300	14 800	14 200
ETHIOPIE	42 700	42 600	38 630
GRECE – Avance		-100	-400
GUINEE		-13 311	36 009
INDONESIE		29 000	
IRAN	57 000	29 000	28 400
IRLANDE – Avance	-14 000	-14 000	-14 500
ISRAEL		28 700	14 200
Italie			11 700
KENYA	1 115		1 309
LIBAN	42 700	42 600	35 689
NORVEGE – Avance	-14 000	-14 000	
NVLE ZELANDE – Avance		-14 000	-14 500
POLOGNE – Avance	-28 000	-28 000	-29 000
PORTUGAL – Avance		-14 000	
ROYAUME UNIE – Avance		-56 000	
SRI LANKA	21 346	21 346	35 546
TUNISIE – Avance	-14 000		
ZAMBIE		42 600	61 073
	168 561	180 038	396 929

Membres Correspondants	Situation au 31/12/2013	Situation au 31/12/2012	Situation au 31/12/2011
ARGENTINE		1 450	
BANGLADESH		1 450	2 570
BARBADE			4 500
BENIN	1 400		7 406
BOSNIE-HERZEGOVINE - Avance	-1 020	-1 020	-1 020
BOTSWANA		1 450	4 817
BURKINA FASO	4 190	4 020	6 224
CAMBODGE	1 400		
COMORES	4 190	4 020	9 172
R.P.D. De Corée		4 020	2 570
COSTA RICA		1 059	1 340
REPUBLIQUE DOMINICAINE	-5 460	2 790	3 690
GABON - Avance	-1 174	-2 574	6 594
GAMBIE - UNIDO	1 400		
GEORGIE - Avance	-1 400		
GHANA		1 340	1 340
GUATEMALA - Avance		-1 120	-1 120
GUINEE - Avance	-11 911		
HONG KONG - Avance		-1 400	
ISLANDE			1 340
KIRGHIZISTAN			1 340
KOWEIT			6 434
LETONIE - Avance	-170	-170	-220
LIBYE - Avance	-1 677	-3 077	-4 527
MADAGASCAR			182
MALAWIE - Avance			-1 450
MAURITANIE	1 400		
MONGOLIE - Avance	309	-1 091	-1 120
NEPAL	2 850	1 450	4 710
NICARAGUA	4 190	4 020	7 344
NIGERIA	1 400		
OMAN	1 450	1 450	
OUZBEKISTAN	232	232	122
PANAMA	-13 317		
PAPOUASIE – NOUVELLE GUINEE	1 400		1 523
RWANDA	-910	4 020	3 480
SIERRA LEONE - UNIDO	1 400		
SINGAPOUR - Avance	-1 400	-1 400	
SOUDAN	1 400		2 670
SYRIE	1 400		
TADJIKISTAN	4 190	4 020	5 515
TRINITE & TOBAGO		1 047	1 038
UKRAINE		1 450	1 389
URUGUAY	-2 726		1 340
	-6 964	27 436	79 192

Les provisions sur créances Etats Membres et Membres Correspondants sont les suivantes :

Pays	Provision au 31/12/2013	Provision au 31/12/2012
REP. POP. DEM. DE COREE		25 704 €
CAMEROUN	42 700 €	42 600 €
ETHIOPIE	42 700 €	42 600 €
LIBAN	42 700 €	42 600 €
ZAMBIE		42 600 €
BURKINA FASO	4 190 €	4 020 €
COMMORES	4 190 €	4 020 €
REP. POP. DEM. DE COREE		4 020 €
NICARAGUA	4 190 €	4 020 €
TADJIKISTAN	4 190 €	4 020 €
Total provisions	144 860 €	216 204 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 106 871 € comprennent essentiellement un solde de TVA déductible pour un montant de 29 336 €, la TVA en attente de remboursement pour un montant de 64 451 € et acomptes payés à des fournisseurs pour les travaux pour un montant de 11 748 €.

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 12 588 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2014.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 420 € concerne des dépôts et cautionnements.

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme.

Note 8 Etat des immobilisations et amortissements

	31/12/2013			31/12/2012		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	19 323 €	10 430 €	8 893 €	9 488 €	5 193 €	4 295 €
Terrain	1 050 000 €		1 050 000 €	932 750 €		932 750 €
Immeubles – murs	1 593 694 €	153 764 €	1 439 930 €	1 340 850 €	110 879 €	1 229 971 €
Installations générales	271 258 €	12 935 €	258 323 €	9 209 €	53 €	9 156 €
Agencements	485 725 €	160 508 €	325 217 €	426 400 €	117 173 €	309 227 €
Matériel de bureau	2 680 €	1 909 €	770 €	2 381 €	1 638 €	742 €
Matériel informatique	50 831 €	34 287 €	16 544 €	40 975 €	22 124 €	18 851 €
Serveur système	82 858 €	40 608 €	42 251 €	82 858 €	12 185 €	70 673 €
Mobilier	35 023 €	28 961 €	6 062 €	35 023 €	26 534 €	8 489 €
TOTAL 31/12	3 591 392 €	443 402 €	3 147 990 €	2 879 933 €	295 779 €	2 584 155 €
TOTAL 01/01	2 879 933 €	295 779 €	2 584 155 €	2 446 706 €	186 639 €	2 260 067 €
Variation de l'exercice	711 459 €	147 624 €	563 835 €	433 227 €	109 140 €	324 087 €

Note 9 Détail des autres dettes

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

	31/12/2013	31/12/2012
Urssaf	19 722 €	21 481 €
Ircantec	7 340 €	6 347 €
Mutuelle	4 672 €	4 742 €
Prévoyance	6 383 €	6 391 €
Congés payés	17 873 €	21 430 €
Dettes sociales	55 989 €	60 391 €
Fournisseurs	843 €	2 377 €
Factures non parvenues	6 977 €	7 323 €
Fournisseurs	7 820 €	9 700 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 272 000 € en application de la résolution no. 27 de la 45^{ème} réunion du CIML.

	31/12/2013
Engagement de retraite au 01/01/2013	2 272 000 €
Contribution salariale	8 452 €
Provision retraite	48 348 €
Solde au 31/12/2013	2 328 800 €

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

Total des droits acquis au	
Au 31/12/2006	1 575 800 €
Au 31/12/2007	1 693 100 €
Au 31/12/2008 (interpolation)	1 783 700 €
Au 31/12/2009	1 880 900 €
Au 31/12/2010	2 158 500 €
Au 31/12/2011	2 205 900 €
Au 31/12/2012	2 272 000 €
Au 31/12/2013	2 328 800 €

Note 11 Analyse des autres provisions

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

Notes sur le Résultat

Note 12 Etats des abonnements des Etats Membres et des Membres Correspondants.

Le montant des contributions des Etats est de 1 873 200 € qui se décompose en :

	2013	2012
Etats Membres	1 778 000 €	1 769 000 €
Membres Correspondants	95 200 €	92 800 €
Total contributions des Etats	1 873 200 €	1 861 800 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 69 973 € correspond à :

	2013	2012
Certificats	65 310 €	112 175 €
Domc		1 710 €
Abonnements bulletins	36 €	2 616 €
Participation traduction	1 400 €	
Etudes	2 280 €	
Divers	947 €	2 351 €
Total contributions des Etats	69 973 €	118 852 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 350 710 € et se décompose en :

	2013	2012
Salaires BIML	978 828 €	1 012 998 €
Cotisations sociales	265 218 €	274 546 €
Retraités OIML	106 667 €	92 876 €
Total charges de personnel	1 350 713 €	1 380 420 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 75 652 € dont les principaux postes sont :

	2013	2012
Eau & Electricité	11 226 €	9 196 €
Fournitures	7 544 €	5 302 €
Entretien et réparation	51 890 €	48 714 €
Prime assurance	3 332 €	3 248 €
Taxe foncière et balayage	1 660 €	1 643 €
Total couts de fonctionnement	75 652 €	68 102 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 125 625 € et se décompose en :

	2013	2012
Fournitures administratives	5 141 €	2 140 €
Maintenance	28 402 €	22 645 €
Documentation	1 145 €	1 870 €
Honoraires	83 718 €	52 467 €
Téléphone	7 220 €	7 813 €
Total couts administratif	125 625 €	86 935 €

Note 17 Détail des couts de communication

Le total des couts de communication, 58 305 €, correspond à :

	2013	2012
Publications et Médaille	15 424 €	17 098 €
Affranchissements postaux	9 945 €	10 904 €
Transporteurs	605 €	507 €
Internet	32 331 €	30 319 €
Total couts administratif	58 305 €	58 828 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 92 210 €, est de :

	2013	2012
Frais colloque & séminaire	2 280 €	7 105 €
Réceptions	11 451 €	85 431 €
CIML	78 479 €	
Total couts de réunion	92 210 €	92 535 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 53 608 € et se décompose en :

	2013	2012
Voyage & Déplacements	27 253 €	40 879 €
Missions	26 355 €	35 148 €
Total couts de réunion	53 608 €	76 026 €

Note 20 Détail des couts des frais divers

Les frais divers, 31 738 €, correspondent à :

	2013	2012
Etudes		1 136 €
Pourboires	3 935 €	2 935 €
Services bancaires	3 774 €	3 512 €
Pertes s/ créances irrécouvrables	23 368 €	48 328 €
Charges diverses	661 €	1 533 €
Total frais divers	31 738 €	57 443 €

Note 21 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 124 629 €. Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2013	2012
Logiciels	5 237 €	2 787 €
Bâtiments	42 885 €	39 409 €
Installations générales	12 882 €	53 €
Agencements	43 335 €	41 123 €
Matériel de bureau	271 €	206 €
Matériel informatique	12 163 €	10 464 €
Serveur système	28 423 €	12 185 €
Mobilier	2 427 €	2 915 €
Total dotation aux amortissements	147 624 €	109 140 €
Comptes clients - reprise provision	-71 343 €	-34 886 €
Fonds de pension	48 348 €	57 974 €
Total dotations de l'exercice	-22 995 €	23 089 €

La 14^{ème} Conférence Internationale ayant souhaité clarifié l'Article XXIX de la convention de l'OIML en ce qui concerne les États Membres et les Membres Correspondants, les comptes de l'OIML ne font pas apparaître des arriérés supérieurs à trois ans de contributions, la conséquence sur les comptes au 31 décembre 2013 est :

- Perte sur créances irrécouvrables :	- 23 368 €
- Dotation provision créances :	- 980 €
- Produits divers :	859 €
- Reprise provision créances :	72 323 €
	<hr/>
- Soit un produit sur les comptes 2013 :	48 834 €

Note 22 Détail des produits exceptionnels

Absence de produits exceptionnels au cours de l'exercice 2013.

Note 23 Détail des charges exceptionnelles

Absence de charges exceptionnelles au cours de l'exercice 2013.

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2012	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Résultat de l'exercice					41 172 €	
Réévaluation immeuble			330 000 €			
Solde net au 31/12/2012	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Solde net au 01/01/2013	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Résultat de l'exercice					46 685 €	
Réévaluation immeuble			337 000 €			
Solde net au 31/12/2013	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €

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

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

La décision d'affecter les résultats et le report à nouveau dans les réserves relève de la Conférence lors de sa réunion de 2013, sur la base des comptes de l'exercice 2012.

6 TABLEAU DES FLUX DE TRÉSORERIE AU 31 DECEMBRE 2013

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2013		
	2013	2012
Solde des activités	46 685	41 172
+/- Dotations - reprises aux amortissements et provisions	196 952	167 114
+ Impact résolution 11 & 12	-48 955	13 442
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	194 682	221 727
+/- Variation du BFR lié à l'activité	-34 527	173 942
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	160 154	395 669
- Décaissements liés à l'acquisition d'immobilisations	-374 459	-103 227
+/- Variation des prêts et avances consentis	8 720	15 340
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-365 739	-87 887
VARIATION DE LA TRESORERIE NETTE	-205 585	307 782
TRESORERIE D'OUVERTURE	1 731 919	1 424 137
TRESORERIE DE CLOTURE	1 526 335	1 731 919
ECART	0	0



D.

Annual accounts for the year 2013

Report established on 15 July 2014

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2013

ASSETS	31/12/2013	31/12/2012
Current assets		
Cash	1 526 335 €	1 731 919 €
Member States receivables	93 701 €	117 246 €
Corresponding Members receivables	34 201 €	39 288 €
Orther receivables – Cerificats	330 €	1 495 €
Other receivables	106 871 €	47 656 €
Prepayments	12 588 €	11 170 €
TOTAL (I)	1 774 026 €	1 948 775 €
Non current assets		
Long term investments	420 €	9 140 €
Land	1 050 000 €	932 750 €
Building - walls	1 439 930 €	1 229 971 €
Fittings	583 540 €	318 383 €
Office equipment	59 565 €	90 267 €
Furniture	6 062 €	8 489 €
Software	8 893 €	4 295 €
TOTAL (II)	3 148 410 €	2 593 294 €
General total (I to II)	4 922 436 €	4 542 070 €

LIABILITIES	31/12/2013	31/12/2012
Current liabilities		
Member States payables	111 165 €	165 263 €
Other payables	64 070 €	70 091 €
Total current liabilities	175 235 €	235 354 €
Non current liabilities		
Employee benefits	2 328 800 €	2 272 000 €
Other provisions		
Total passif à long terme (II)	2 328 800 €	2 272 000 €
Net assets	2 418 401 €	2 034 716 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 579 837 €
Reserves and accumulated results	-600 445 €	-641 617 €
Result of the year	46 685 €	41 172 €
Total net assets	2 418 401 €	2 034 716 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2013

OPERATING INCOME	31/12/2013	31/12/2012
Member States contributions	1 873 200 €	1 861 800 €
Other operating income	69 973 €	118 952 €
Total Operating income	1 943 173 €	1 980 752 €
OPERATING EXPENSES		
Staff expenses	1 350 713 €	1 380 420 €
Operating expenses	413 769 €	390 137 €
Depreciations	147 624 €	109 140 €
Regularization accounts receivable	-48 834 €	13 442 €
Provision for retirement	48 348 €	57 974 €
Other operating expenses		
Total operating expenses	1 911 620 €	1 951 114 €
OPERATING RESULT		
	31 554 €	29 638 €
Financial result	15 132 €	12 393 €
Extraordinary result		-860 €
Total non operating results	15 132 €	11 533 €
NET RESULT		
	46 685 €	41 172 €

3 EXECUTION OF THE BUDGET

Budget realization	2012	2012	2013	2013
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 287 544 €	1 232 971 €	1 244 046 €
Pension System		92 876 €	107 499 €	106 667 €
Total staff costs	1 462 000 €	1 380 420 €	1 340 470 €	1 350 713 €
Running costs		68 102 €	66 162 €	75 652 €
Administrative costs		86 935 €	66 204 €	125 625 €
Communication costs		58 828 €	54 104 €	58 305 €
Meetings costs - CIML		92 535 €	77 746 €	92 210 €
Travel & accommodation costs		76 026 €	105 580 €	53 608 €
Miscellaneous costs		57 443 €	17 182 €	31 738 €
Special funds for developing count			35 000 €	
Total other charges	397 000 €	439 871 €	421 978 €	437 137 €
Depreciations		109 140 €	110 178 €	147 624 €
Provision for retirement		57 974 €	40 000 €	48 348 €
Provision for uncollected funds			18 200 €	980 €
Total charges other than staff	65 000 €	167 114 €	168 378 €	196 952 €
INCOME				
Member State contribution	1 756 000 €	1 769 000 €	1 764 000 €	1 778 000 €
CM Fees	83 000 €	92 800 €	79 800 €	95 200 €
Certificat Fees	66 000 €	112 175 €	70 000 €	65 310 €
Translation Center			15 000 €	1 400 €
Financial Income	20 000 €	12 864 €	15 000 €	15 132 €
Other Income	6 000 €	41 737 €		76 446 €
Total income	1 931 000 €	2 028 577 €	1 943 800 €	2 031 487 €
Result	7 000 €	41 172 €	12 974 €	46 685 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January 2013 to 31 December 2013.

The accounts were closed by the BIML Director on 20 February 2014 according to the provisions of Article 20 of the OIML Financial Regulations – Edition 2012.

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

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

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Accounting principles

Note 1 Main accounting methods

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

Reference currency

The OIML Financial Regulations as revised as of 1st January 2013 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

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

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

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to another and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2013.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML are recognized at their current appraised value less accumulated depreciation.

This is reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders'equity at 1st January 2010, at 1st January 2012 and at 1st January 2013.

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

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

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

Intangible fixed assets (FR- article 4.2)

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

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorized to invest the Organisation's cash and cash equivalents in government bonds with no published rating less than "AAA", certificates of deposit, or insured savings accounts within any Member States of the organization.

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

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

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

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

Trade receivables

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

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

The 14th International Conference wished clarified Article XXIX of the OIML Convention, as regards Member States which have not fully paid their annual contribution. It was decided that:

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

The 14th International Conference wished also clarified Article XXX, second paragraph, of the Convention with respect to the readmission of Member States which have officially been regarded as having resigned. It was decided that:

(a) A Member State which has officially been regarded as having resigned may be readmitted only after it has settled its unpaid contributions, the amount of which is calculated as the total contribution that the Member State would have had to pay over the last three years immediately prior to the year of readmission according to the classification of that Member State at the time of readmission;

(b) The provisions in (a) apply accordingly to Corresponding Members with respect to Corresponding Member fees.

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

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

Revenue recognition

Revenues are recognised according to the accrual method.

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

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

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

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

Reserves

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

Provisions

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

Employees benefits

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS. This results in an extraordinary loss on the current year corresponding to the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director shall account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small.

Voluntary contributions – bequests and donations

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

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

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

Notes on the balance sheet

Note 2 Cash and investment details

Details of cash	31/12/2013	31/12/2012
Caisse d'Epargne	975 941 €	963 460 €
LCL Investment	305 234 €	
Banque de France	106 438 €	558 292 €
Chèques Postaux	15 705 €	45 772 €
Crédit Lyonnais	60 259 €	76 045 €
Caisse	408 €	1 272 €
Banque de Berne	5 740 €	11 906 €
Banque de France – Traduction Center	46 792 €	62 692 €
Interest to be received	9 817 €	12 481 €
Total	1 526 335 €	1 731 919 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2013	31/12/2012
<u>Asset</u>		
Member States	238 561 €	333 449 €
Corresponding Members	34 201 €	39 288 €
Other clients	330 €	1 495 €
Provisions for doubtful debts	-144 860 €	-216 203 €
<u>Liabilities</u>		
Member States - Advance	-70 000 €	-153 411 €
Corresponding Members - Advance	-41 165 €	-11 852 €
Total	17 068 €	-7 233 €

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

Etats Membres	Situation au 31/12/2013	Situation au 31/12/2012	Situation au 31/12/2011
AFRIQUE DU SUD			56 800
ALBANIE	14 000	14 500	
ARABIE SAOUDITE			42 085
CAMEROUN	42 700	42 600	53 984
COLOMBIE	2 700		
R.P.D. De Corée		25 703	25 703
CUBA	14 300	14 800	14 200
ETHIOPIE	42 700	42 600	38 630
GRECE – Avance		-100	-400
GUINEE		-13 311	36 009
INDONESIE		29 000	
IRAN	57 000	29 000	28 400
IRLANDE – Avance	-14 000	-14 000	-14 500
ISRAEL		28 700	14 200
ITALIE			11 700
KENYA	1 115		1 309
LIBAN	42 700	42 600	35 689
NORVEGE – Avance	-14 000	-14 000	
NVLE ZELANDE – Avance		-14 000	-14 500
POLOGNE – Avance	-28 000	-28 000	-29 000
PORTUGAL – Avance		-14 000	
ROYAUME UNIE – Avance		-56 000	
SRI LANKA	21 346	21 346	35 546
TUNISIE – Avance	-14 000		
ZAMBIE		42 600	61 073
	168 561	180 038	396 929

Membres Correspondants	Situation au 31/12/2013	Situation au 31/12/2012	Situation au 31/12/2011
ARGENTINE		1 450	
BANGLADESH		1 450	2 570
BARBADE			4 500
BENIN	1 400		7 406
BOSNIE-HERZEGOVINE - Avance	-1 020	-1 020	-1 020
BOTSWANA		1 450	4 817
BURKINA FASO	4 190	4 020	6 224
CAMBODGE	1 400		
COMORES	4 190	4 020	9 172
R.P.D. De Corée		4 020	2 570
COSTA RICA		1 059	1 340
REPUBLIQUE DOMINICAINE	-5 460	2 790	3 690
GABON - Avance	-1 174	-2 574	6 594
GAMBIE - UNIDO	1 400		
GEORGIE - Avance	-1 400		
GHANA		1 340	1 340
GUATEMALA - Avance		-1 120	-1 120
GUINEE - Avance	-11 911		
HONG KONG - Avance		-1 400	
ISLANDE			1 340
KIRGHIZISTAN			1 340
KOWEIT			6 434
LETONIE - Avance	-170	-170	-220
LIBYE - Avance	-1 677	-3 077	-4 527
MADAGASCAR			182
MALAWIE - Avance			-1 450
MAURITANIE	1 400		
MONGOLIE - Avance	309	-1 091	-1 120
NEPAL	2 850	1 450	4 710
NICARAGUA	4 190	4 020	7 344
NIGERIA	1 400		
OMAN	1 450	1 450	
OUZBEKISTAN	232	232	122
PANAMA	-13 317		
PAPOUASIE – NOUVELLE GUINEE	1 400		1 523
RWANDA	-910	4 020	3 480
SIERRA LEONE - UNIDO	1 400		
SINGAPOUR - Avance	-1 400	-1 400	
SOUDAN	1 400		2 670
SYRIE	1 400		
TADJIKISTAN	4 190	4 020	5 515
TRINITE & TOBAGO		1 047	1 038
UKRAINE		1 450	1 389
URUGUAY	-2 726		1 340
	-6 964	27 436	79 192

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2013	Provision au 31/12/2012
REP. POP. DEM. DE COREE		25 704 €
CAMEROUN	42 700 €	42 600 €
ETHIOPIE	42 700 €	42 600 €
LIBAN	42 700 €	42 600 €
ZAMBIE		42 600 €
BURKINA FASO	4 190 €	4 020 €
COMMORES	4 190 €	4 020 €
REP. POP. DEM. DE COREE		4 020 €
NICARAGUA	4 190 €	4 020 €
TADJIKISTAN	4 190 €	4 020 €
Total provisions	144 860 €	216 204 €

Note 4 Other receivables details

The other receivables amounting to 106 871 € essentially comprise a balance of input VAT amounting to 29 336 € VAT awaiting reimbursement for an amount of 64 451 € and advances paid to suppliers for renovation work for an amount of 11 748 €

Note 5 Prepayments detail

The prepayments, which amount to 12 588 € include principally payments of annual services or subscriptions of which part is allocated to the year 2014.

Note 6 Long term investments details

This account, amounting to 420 € includes deposits and guarantees.

Note 7 Long term receivables detail

No long term receivable appears.

Note 8 Fixed assets and accumulated depreciations state

	31/12/2013			31/12/2012		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	19 323 €	10 430 €	8 893 €	9 488 €	5 193 €	4 295 €
Land	1 050 000 €		1 050 000 €	932 750 €		932 750 €
Building – wall	1 593 694 €	153 764 €	1 439 930 €	1 340 850 €	110 879 €	1 229 971 €
General facilities	271 258 €	12 935 €	258 323 €	9 209 €	53 €	9 156 €
Fittings	485 725 €	160 508 €	325 217 €	426 400 €	117 173 €	309 227 €
Office equipment	2 680 €	1 909 €	770 €	2 381 €	1 638 €	742 €
IT equipment	50 831 €	34 287 €	16 544 €	40 975 €	22 124 €	18 851 €
Computer server system	82 858 €	40 608 €	42 251 €	82 858 €	12 185 €	70 673 €
Furniture	35 023 €	28 961 €	6 062 €	35 023 €	26 534 €	8 489 €
TOTAL 31/12	3 591 392 €	443 402 €	3 147 990 €	2 879 933 €	295 779 €	2 584 155 €
TOTAL 01/01	2 879 933 €	295 779 €	2 584 155 €	2 446 706 €	186 639 €	2 260 067 €
Variation	711 459 €	147 624 €	563 835 €	433 227 €	109 140 €	324 087 €

Note 9 Other payables detail

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

	31/12/2013	31/12/2012
Urssaf	19 722 €	21 481 €
Ircantec	7 340 €	6 347 €
Health insurance	4 672 €	4 742 €
Foresight	6 383 €	6 391 €
Annual leave	17 873 €	21 430 €
Social debts	55 989 €	60 391 €
Suppliers	843 €	2 377 €
Invoices to receive	6 977 €	7 323 €
Suppliers	7 820 €	9 700 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 328 800 € in accordance with resolution no. 27 of the 45th CIML Meeting.

	31/12/2013
Provision for pensions at 01/01/2013	2 272 000 €
Staff contribution	8 452 €
Provision for retirement	48 348 €
Provision at 31/12/2013	2 328 800 €

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

Total of rights acquired at	
At 31/12/2006	1 575 800 €
At 31/12/2007	1 693 100 €
At 31/12/2008 (interpolation)	1 783 700 €
At 31/12/2009	1 880 900 €
At 31/12/2010	2 158 500 €
At 31/12/2011	2 205 900 €
At 31/12/2012	2 272 000 €
At 31/12/2013	2 328 800 €

Note 11 Other provisions analysis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 12 Member State contribution detail

The contributions of states is 1 873 200 € which decomposes:

	2013	2012
Member State contributions	1 778 000 €	1 769 000 €
Corresponding Members	95 200 €	92 800 €
Total State contributions	1 873 200 €	1 861 800 €

Note 13 Other operating revenue and income detail

The amount of other products, 69 973 € is:

	2013	2012
Certificats	65 310 €	112 175 €
Domc		1 710 €
Newsletter subscription	36 €	2 616 €
Translation participation	1 400 €	
Studies	2 280 €	
Others	947 €	2 351 €
Total State contributions	69 973 €	118 852 €

Note 14 Staff expenses detail

The total staff costs of 1 350 710 € is divided into:

	2013	2012
Salary BIML	978 828 €	1 012 998 €
Social contributions	265 218 €	274 546 €
Retired OIML staff	106 667 €	92 876 €
Total staff costs	1 350 713 €	1 380 420 €

Note 15 Running costs detail

Total running costs of 75 652 € including main items are

	2013	2012
Water & Electricity	11 226 €	9 196 €
Supplies	7 544 €	5 302 €
Maintenance & repair	51 890 €	48 714 €
Insurance	3 332 €	3 248 €
Property tax	1 660 €	1 643 €
Total running costs	75 652 €	68 102 €

Note 16 Administrative costs detail

The amount of administrative costs is 125 625 € and is divided into:

	2013	2012
Administrative supplies	5 141 €	2 140 €
Maintenance	28 402 €	22 645 €
Documentation	1 145 €	1 870 €
Fees	83 718 €	52 467 €
Phone	7 220 €	7 813 €
Total administrative costs	125 625 €	86 935 €

Note 17 Communication costs detail

The total cost of communication, 58 305 € equal to:

	2013	2012
Publications and medals	15 424 €	17 098 €
Postal	9 945 €	10 904 €
Carriers	605 €	507 €
Internet	32 331 €	30 319 €
Total communication costs	58 305 €	58 828 €

Note 18 Meeting costs detail

The retail cost of meeting, 92 210 € is:

	2013	2012
Conférence fees	2 280 €	7 105 €
Receptions	11 451 €	85 431 €
CIML	78 479 €	
Total meeting costs	92 210 €	92 535 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 53 608 € is divided into:

	2013	2012
Travel	27 253 €	40 879 €
Missions	26 355 €	35 148 €
Total travel and accomodation costs	53 608 €	76 026 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 31 738 € corresponding to:

	2013	2012
Studies		1 136 €
Tips	3 935 €	2 935 €
Bank charges	3 774 €	3 512 €
Loan losses	23 368 €	48 328 €
Various expenses	661 €	1 533 €
Total miscellaneous costs	31 738 €	57 443 €

Note 21 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 124 629 €. Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2013	2012
Software	5 237 €	2 787 €
Buildings	42 885 €	39 409 €
General facilities	12 882 €	53 €
Fittings	43 335 €	41 123 €
Office equipment	271 €	206 €
IT equipment	12 163 €	10 464 €
Computer server system	28 423 €	12 185 €
Furniture	2 427 €	2 915 €
Total endowment to depreciations	147 624 €	109 140 €
Clients accounts - recovery provision	-71 343 €	-34 886 €
Pension system	48 348 €	57 974 €
Total annual endowments	-22 995 €	23 089 €

The 14th International Conference who wanted clarified Article XXIX of the OIML Convention as regards Member States and Corresponding Members, the OIML accounts do not appear more than three years of contributions arrears, effect on the financial statements at 31 December 2013 is:

- Loss on bad debt :	- 23 368 €
- Depreciation allowance claim:	- 980 €
- Other income:	859 €
- Reversal of provision for receivables :	72 323 €
- Either an income in the 2013 financial statements :	48 834 €

Note 22 Extraordinary income detail

No extraordinary income during the year 2013.

Note 23 Extraordinary expenses detail

No extraordinary expenses during the year 2013.

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2012	55 324 €	1 290 114 €	2 249 837 €	-2 042 695 €	110 964 €	1 663 544 €
Result of the year					41 172 €	
Revaluation bulding			330 000 €			
Net at 31/12/2012	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Net at 01/01/2013	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Result of the year					46 685 €	
Revaluation bulding			337 000 €			
Net at 31/12/2013	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €

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

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

The decision to allocate the accumulated results to the reserves pertain to the Conference at its 2013 meeting, based on the 2012 accounts.

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2013

CASH-FLOW STATEMENT AT DECEMBER 31, 2013		
	2013	2012
Balance of activities	46 685	41 172
+/- Net endowment to depreciations and provisions	196 952	167 114
+ Impact résolution 11 & 12	-48 955	13 442
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	194 682	221 727
+/- Variation in the Working Capital requirement related to the activity	-34 527	173 942
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	160 154	395 669
- Outgoing related to the acquisitions of assets	-374 459	-103 227
+/- Variation of loans and advances granted	8 720	15 340
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-365 739	-87 887
VARIATION IN NET CASHFLOW	-205 585	307 782
OPENING CASH	1 731 919	1 424 137
CLOSING CASH	1 526 335	1 731 919
DIFFERENCE	0	0

E. 2012 and 2013 budget realization

Budget realization	2012	2012	2013	2013
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Active staff		1 287 544 €	1 232 971 €	1 244 046 €
Pension System		92 876 €	107 499 €	106 667 €
Total staff costs	1 462 000 €	1 380 420 €	1 340 470 €	1 350 713 €
Running costs		68 102 €	66 162 €	75 652 €
Administrative costs		86 935 €	66 204 €	125 625 €
Communication costs		58 828 €	54 104 €	58 305 €
Meetings costs - CIML		92 535 €	77 746 €	92 210 €
Travel & accommodation costs		76 026 €	105 580 €	53 608 €
Miscellaneous costs		57 443 €	17 182 €	31 738 €
Special funds for developing count			35 000 €	
Total other charges	397 000 €	439 871 €	421 978 €	437 137 €
Depreciations		109 140 €	110 178 €	147 624 €
Provision for retirement		57 974 €	40 000 €	48 348 €
Provision for uncollected funds			18 200 €	980 €
Total charges other than staff	65 000 €	167 114 €	168 378 €	196 952 €
INCOME				
Member State contribution	1 756 000 €	1 769 000 €	1 764 000 €	1 778 000 €
CM Fees	83 000 €	92 800 €	79 800 €	95 200 €
Certificat Fees	66 000 €	112 175 €	70 000 €	65 310 €
Translation Center			15 000 €	1 400 €
Financial Income	20 000 €	12 864 €	15 000 €	15 132 €
Other Income	6 000 €	41 737 €		76 446 €
Total income	1 931 000 €	2 028 577 €	1 943 800 €	2 031 487 €
Result	7 000 €	41 172 €	12 974 €	46 685 €



2014 accounts

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ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE SUR LES COMPTES DE L'EXERCICE 2014

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 4 Janvier 2013, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2014, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓ Total du bilan au 31 décembre 2014	5 239 850 €uros
✓ Résultat de l'exercice clos le 31 décembre 2014 :	100 231 €uros

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

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

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2014 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ème} Conférence Internationale.

Fait à Montrouge,
Le 25 Mai 2015

Mr F. FISCHER
Expert Comptable



INTERNATIONAL ORGANIZATION OF LEGAL METROLOGY

11 rue Turgot
75009 PARIS

REPORT BY THE CHARTERED ACCOUNTANT
ON THE ACCOUNTS FOR FINANCIAL YEAR 2014
(BIML translation)

Dear Mr. Director,

In accordance with Article 21 of the revised Financial Regulations of the International Organization of Legal Metrology and our assignment letter dated 4 January 2013, we have audited the financial situation of the OIML for the period that ended on 31 December 2014, as attached to this report and as summarized below:

- Total balance 5 239 850 €
- Result for the exercise 100 231 €

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

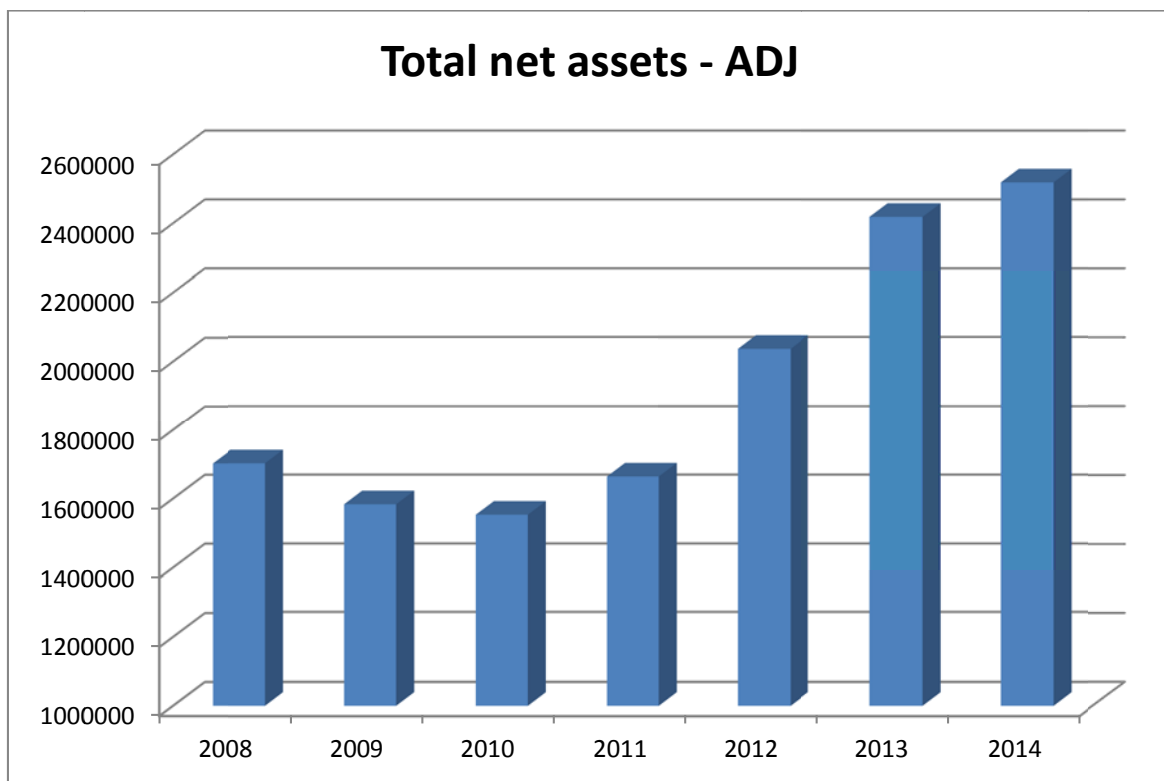
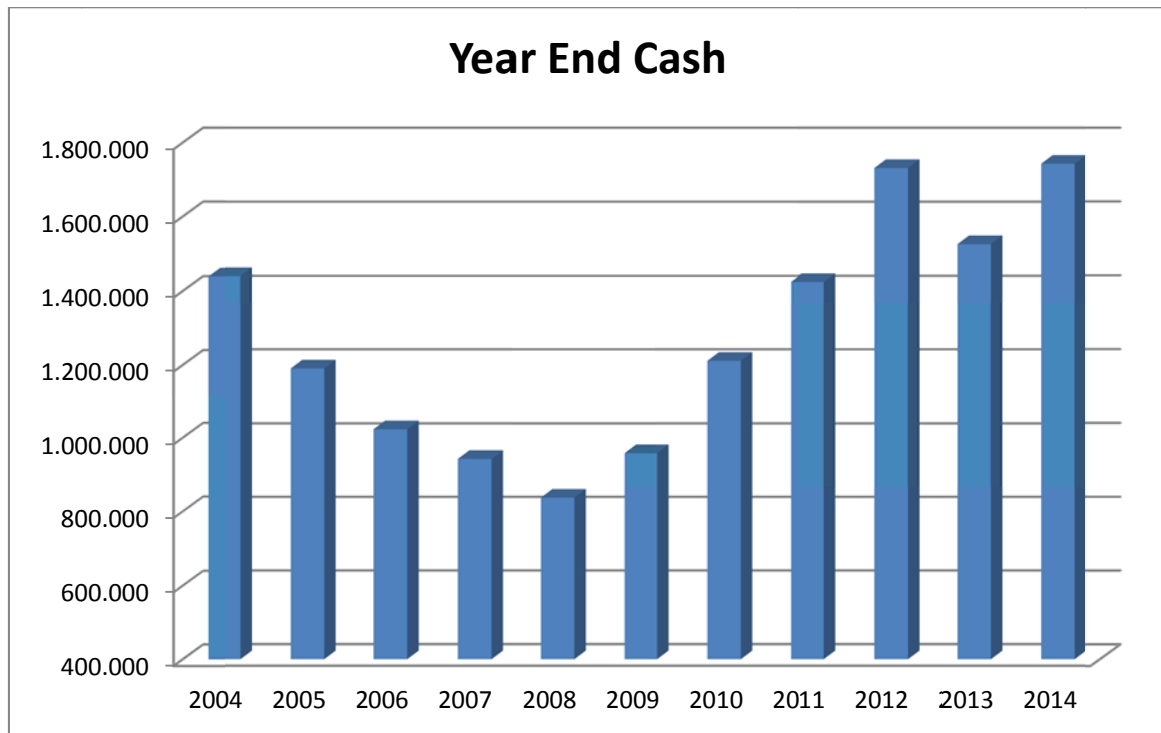
We carried out our audit adhering to international audit standards. These standards require us to apply due diligence in order to enable us to be sure, to a reasonable degree, that the accounts do not contain any significant abnormalities. An audit consists in examining, by sampling, probative elements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

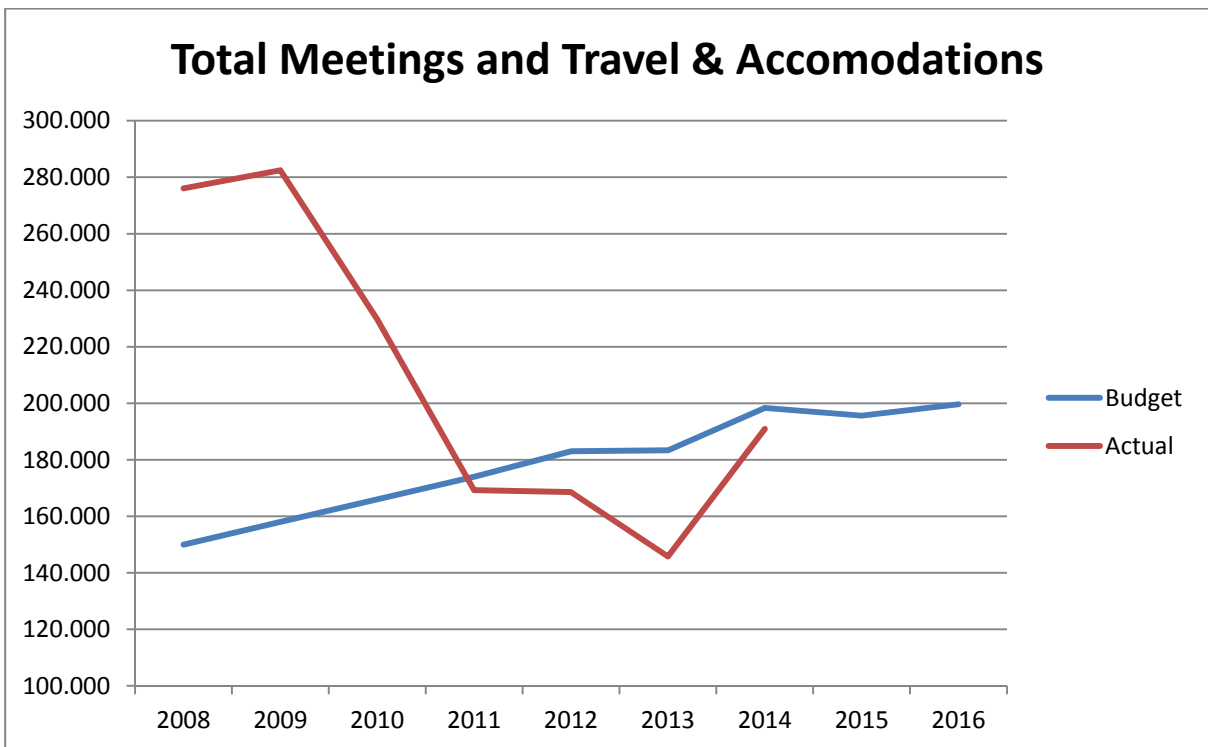
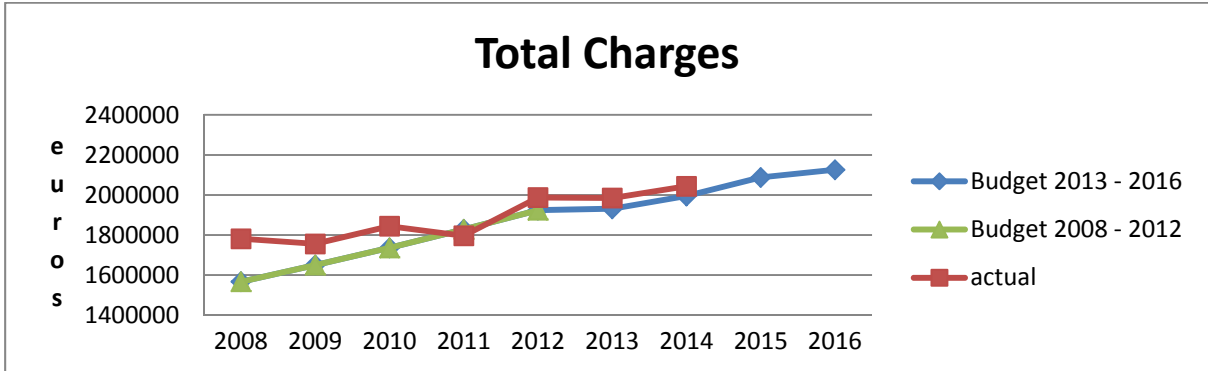
In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2014, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards), to the revised Financial Regulations, and to Resolution 27 of the 45th CIML Meeting and Resolution 12 of the 14th International Conference.

Drawn up in Montrouge,
25 May 2015

Mr. F. FISCHER
Chartered Accountant

B. Some key figures





C.

Comptes annuels de l'exercice clos le
31 décembre 2014

Rapport établi le 25 mai 2015

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2014

ACTIF	31/12/2014	31/12/2013
Actifs à court terme		
Disponibilités	1 743 574 €	1 526 335 €
Créances Etats membres	130 476 €	93 701 €
Créances Membres Correspondants	47 398 €	34 201 €
Autres Créances – Certificats	12 606 €	330 €
Autres créances	148 498 €	106 871 €
Charges constatées d'avance	19 057 €	12 588 €
TOTAL (I)	2 101 610 €	1 774 026 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles – murs	1 427 329 €	1 439 930 €
Agencements	620 190 €	583 540 €
Matériel de bureau et informatique	31 714 €	59 565 €
Mobilier	3 911 €	6 062 €
Logiciels	4 677 €	8 893 €
TOTAL (II)	3 138 240 €	3 148 410 €
TOTAL GENERAL (I à II)	5 239 850 €	4 922 436 €

PASSIF	31/12/2014	31/12/2013
Passifs à court terme		
Créances payées d'avances	201 300 €	111 165 €
Autres dettes	177 148 €	64 070 €
Total passif à court terme (I)	378 448 €	175 235 €
Passifs à long terme		
Avantages au personnel	2 342 770 €	2 328 800 €
Autres provisions		
Total passif à long terme (II)	2 342 770 €	2 328 800 €
Actif net / Situation nette (III = Actif- I - II)	2 518 632 €	2 418 401 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-553 760 €	-600 445 €
Résultat	100 231 €	46 685 €
Total actif net (IV)	2 518 632 €	2 418 401 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE

PRODUITS EXPLOITATION	31/12/2014	31/12/2013
Participation contributive Etats Membres	2 053 800 €	1 873 200 €
Autres produits opérationnels	78 769 €	69 973 €
Total produits exploitation (I)	2 132 569 €	1 943 173 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 412 296 €	1 350 713 €
Charges liées à l'activité	439 520 €	413 769 €
Dotations aux amortissements	176 371 €	147 624 €
Régularisation Comptes clients	-6 723 €	-48 834 €
Provision engagement retraite OIML	11 620 €	48 348 €
Autres charges opérationnelles		
Total charges exploitation (II)	2 033 083 €	1 911 620 €
RESULTAT D'EXPLOITATION (III=I-II)	99 486 €	31 554 €
Résultat financier	10 690 €	15 132 €
Résultat exceptionnel	-9 945 €	
Total produits / charges non opérationnels (IV)	745 €	15 132 €
SOLDE NET DE L'EXERCICE	100 231 €	46 685 €

3 ETAT BUDGETAIRE

Exécution du budget	2013	2013	2014	2014
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 232 971 €	1 244 046 €	1 254 930 €	1 304 917 €
Retraites	107 499 €	106 667 €	110 186 €	107 379 €
Total charges de personnel	1 340 470 €	1 350 713 €	1 365 116 €	1 412 296 €
Coûts de fonctionnement	66 162 €	75 652 €	67 521 €	88 209 €
Coûts administratif	66 204 €	125 625 €	67 365 €	80 936 €
Coûts de communication	54 104 €	58 305 €	55 287 €	56 989 €
Coût de réunion - CIML	77 746 €	92 210 €	88 991 €	100 524 €
Voyages et déplacements	105 580 €	53 608 €	109 336 €	90 418 €
Frais divers	17 182 €	31 738 €	17 338 €	12 438 €
Fonds spéciaux pour développement	35 000 €		35 000 €	13 561 €
Total autres charges	421 978 €	437 137 €	440 838 €	443 075 €
Dotation aux amortissements	110 178 €	147 624 €	116 718 €	176 371 €
Provision pour retraite	40 000 €	48 348 €	40 000 €	11 620 €
Provision pour créances impayées	18 200 €	980 €	32 200 €	240 €
Total dépréciations et provisions	168 378 €	196 952 €	188 918 €	188 231 €
PRODUITS				
Contributions EM	1 764 000 €	1 778 000 €	1 932 000 €	1 960 000 €
Abonnements des MC	79 800 €	95 200 €	79 800 €	93 800 €
Revenus des Certificats	70 000 €	65 310 €	70 000 €	78 169 €
Centre de traduction	15 000 €	1 400 €	15 000 €	
Revenus financiers	15 000 €	15 132 €	15 000 €	10 690 €
Autres produits		76 446 €		1 173 €
Total produits	1 943 800 €	2 031 487 €	2 111 800 €	2 143 832 €
Résultat	12 974 €	46 685 €	116 928 €	100 231 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2014.

L'arrêté des comptes a été fait par le Directeur du Bureau en date du 7 avril 2015 conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML – Edition 2012.

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

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

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

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

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2013 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

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

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

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2013 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains, les immeubles, les installations et équipements, dont l'OIML est propriétaire, sont comptabilisés à leur valeur estimative actuelle diminuée des amortissements cumulés.

Ceci se traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010, au 1^{er} janvier 2012 et au 1^{er} janvier 2013.

Les autres immobilisations corporelles dont l'OIML est propriétaire sont comptabilisées à leur coût historique diminué des amortissements.

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

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

Immobilisations incorporelles (RF- article 4.2)

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

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation dans des obligations d'Etat ayant une cote publiée non inférieure à « AAA », des certificats de dépôt ou des comptes d'épargne assurés dans l'un des états membres de l'Organisation.

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

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

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

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

Créances d'exploitation

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

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

La 14^{ème} Conférence Internationale a souhaité clarifié l'Article XXIX de la Convention de l'OIML en ce qui concerne les États Membres n'ayant pas intégralement réglé leur contribution annuelle. Il a été décidé que :

- (a) Un État Membre qui n'a pas réglé sa contribution annuelle pendant trois années consécutives doit être automatiquement considéré comme ayant démissionné, conformément à l'Article XXIX, premier paragraphe, de la Convention ;
- (b) Un État Membre qui n'a pas intégralement réglé sa contribution annuelle doit être automatiquement considéré comme ayant démissionné lorsque ses arriérés accumulés sont équivalents au total des trois dernières années de contributions dues ;
- (c) Un État Membre en arriéré recevra un avertissement final écrit au moins six mois avant l'accumulation du montant de trois ans mentionnée en (a) ou (b). L'avertissement inclura une demande de règlement total du montant ;

(d) Les dispositions en (a), (b) et (c) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

La 14^{ème} Conférence Internationale a souhaité clarifié aussi l'Article XXX, second paragraphe, de la Convention en ce qui concerne la réadmission des États Membres officiellement considérés comme ayant démissionné Il a été décidé que :

(a) Un État Membre qui est officiellement considéré comme ayant démissionné peut être réadmis uniquement après qu'il a réglé ses contributions impayées, dont le montant est calculé comme la contribution totale que l'État Membre aurait eu à payer au cours des trois dernières années immédiatement avant l'année de réadmission conformément à la classification dudit État Membre au moment de sa réadmission ;

(b) Les dispositions en (a) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

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

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

Constatation des produits

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

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

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

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

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

Réserves

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

Provisions

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

Avantages du personnel

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

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

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

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

Contributions Volontaires - Dons et Legs

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

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

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

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2014	31/12/2013
Caisse d'Epargne	985 623 €	975 941 €
LCL placement	308 769 €	305 234 €
Banque de France	205 216 €	106 438 €
Chèques Postaux	61 925 €	15 705 €
Crédit Lyonnais	104 806 €	60 259 €
Caisse	1 175 €	408 €
Banque de Berne	29 782 €	5 740 €
Banque de France – Centre de Traduction	38 988 €	46 792 €
Intérêts courus à recevoir	7 290 €	9 817 €
Total	1 743 574 €	1 526 335 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2014	31/12/2013
<i>Actif</i>		
Etats membres	232 476 €	238 561 €
Membres correspondants	47 398 €	34 201 €
Autres clients	12 606 €	330 €
Provisions dépréciation	-102 000 €	-144 860 €
<i>Passif</i>		
Etats membres - Avances	-163 409 €	-70 000 €
Membres correspondants - Avances	-37 891 €	-41 165 €
Total	-10 820 €	17 068 €

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

Etats Membres	Situation au 31/12/2014	Situation au 31/12/2013	Situation au 31/12/2012
ALBANIE		14 000	14 500
ARABIE SAOUDITE	28 000		
AUTRICHE - Avance	-14 000		
CAMEROUN		42 700	42 600
CHYPRE	14 000		
COLOMBIE		2 700	
R.P.D. De Corée			25 703
CUBA	26 320	14 300	14 800
EGYPTE - Avance	-28 000		
ETHIOPIE	42 500	42 700	42 600
GRECE	100		-100
GUINEE			-13 311
INDONESIE			29 000
IRAN	57 710	57 000	29 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL			28 700
KAZAKHSTAN - Avance	-28 000		
KENYA	-9 409	1 115	
LIBAN	42 500	42 700	42 600
NORVEGE - Avance	-14 000	-14 000	-14 000
NVLE ZELANDE			-14 000
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000		-14 000
ROYAUME UNIE – Avance			-56 000
SLOVENIE - Avance	-14 000		
SRI LANKA	21 346	21 346	21 346
TUNISIE – Avance		-14 000	
ZAMBIE			42 600
	69 067	168 561	180 038

Membres Correspondants	Situation au 31/12/2014	Situation au 31/12/2013	Situation au 31/12/2012
ARGENTINE	1 400		1 450
AZERBAIDJAN - Avance	-1 400		
BANGLADESH	1 400		1 450
BENIN	1 400	1 400	
BOSNIE-HERZEGOVINE - Avance		-1 020	-1 020
BOTSWANA	1 400		1 450
BURKINA FASO	4 250	4 190	4 020
CAMBODGE	1 400	1 400	
COMORES	4 250	4 190	4 020
R.P.D. De Corée			4 020
COSTA RICA			1 059
REPUBLIQUE DOMINICAINE	-4 060	-5 460	2 790
GABON	226	-1 174	-2 574
GAMBIE - UNIDO	2 800	1 400	
GEORGIE - Avance	-1 400	-1 400	
GHANA			1 340
GUATEMALA - Avance			-1 120
GUINEE - Avance	-10 511	-11 911	
HONG KONG - Avance	-1 400		-1 400
IRAK	1 400		
KIRGHIZISTAN	1 400		
LETTONIE - Avance	-1 400	-170	-170
LIBYE - Avance	-277	-1 677	-3 077
MADAGASCAR	1 400		
MAURITANIE	2 800	1 400	
MONGOLIE - Avance		309	-1 091
NEPAL		2 850	1 450
NICARAGUA	4 250	4 190	4 020
NIGERIA	2 800	1 400	
OMAN	2 850	1 450	1 450
OUZBEKISTAN	232	232	232
PANAMA	-11 917	-13 317	
PAPOUASIE – NOUVELLE GUINEE	1 400	1 400	
RWANDA	490	-910	4 020
SIERRA LEONE - UNIDO	-1 400	1 400	
SINGAPOUR - Avance	-1 400	-1 400	-1 400
SOUDAN	2 800	1 400	
SYRIE	2 800	1 400	
TADJIKISTAN	4 250	4 190	4 020
TRINITE & TOBAGO			1 047
UKRAINE			1 450
URUGUAY	-2 726	-2 726	
	9 507	-6 964	27 436

Les provisions sur créances Etats Membres et Membres Correspondants sont les suivantes :

Pays	Provision au 31/12/2014	Provision au 31/12/2013
CAMEROUN		42 700 €
ETHIOPIE	42 500 €	42 700 €
LIBAN	42 500 €	42 700 €
BURKINA FASO	4 250 €	4 190 €
COMMORES	4 250 €	4 190 €
NICARAGUA	4 250 €	4 190 €
TADJIKISTAN	4 250 €	4 190 €
Total provisions	102 000 €	144 860 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 148 498 € comprennent essentiellement, les acomptes payés à des fournisseurs pour les travaux pour un montant de 43 350 €, la TVA en attente de remboursement pour un montant de 14 485 €, la TVA non remboursée sur les travaux pour un montant de 89 503. Ce dernier solde est repris sur 10 ans, durée d'amortissement des agencements et installations.

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 19 057 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2015.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 420 € concerne des dépôts et cautionnements.

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme.

Note 8 Etat des immobilisations et amortissements

	31/12/2014			31/12/2013		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	20 733 €	16 057 €	4 677 €	19 323 €	10 430 €	8 893 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	202 560 €	1 427 329 €	1 593 694 €	153 764 €	1 439 930 €
Installations générales	288 371 €	41 041 €	247 330 €	271 258 €	12 935 €	258 323 €
Agencements	586 173 €	213 313 €	372 861 €	485 725 €	160 508 €	325 217 €
Matériel de bureau	6 512 €	2 279 €	4 233 €	2 680 €	1 909 €	770 €
Matériel informatique	58 035 €	45 655 €	12 380 €	50 831 €	34 287 €	16 544 €
Serveur système	82 858 €	67 757 €	15 101 €	82 858 €	40 608 €	42 251 €
Mobilier	35 023 €	31 112 €	3 911 €	35 023 €	28 961 €	6 062 €
TOTAL 31/12	3 757 594 €	619 773 €	3 137 820 €	3 591 392 €	443 402 €	3 147 990 €
TOTAL 01/01	3 591 392 €	443 402 €	3 147 990 €	2 879 933 €	295 779 €	2 584 155 €
Variation de l'exercice	166 202 €	176 371 €	-10 170 €	711 459 €	147 624 €	563 835 €

Note 9 Détail des autres dettes

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

	31/12/2014	31/12/2013
Urssaf	64 798 €	19 722 €
Ircantec	6 841 €	7 340 €
Mutuelle	4 952 €	4 672 €
Prévoyance	5 481 €	6 383 €
Congés payés	23 360 €	17 873 €
Dettes sociales	105 432 €	55 989 €
Fournisseurs	6 645 €	843 €
Factures non parvenues	64 858 €	6 977 €
Fournisseurs	71 503 €	7 820 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 342 770 € en application de la résolution no. 27 de la 45^{ème} réunion du CIML.

	31/12/2014
Engagement de retraite au 01/01/2014	2 328 800 €
Contribution salariale	2 350 €
Provision retraite	11 620 €
Solde au 31/12/2014	2 342 770 €

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

Total des droits acquis au	
Au 31/12/2006	1 575 800 €
Au 31/12/2007	1 693 100 €
Au 31/12/2008 (interpolation)	1 783 700 €
Au 31/12/2009	1 880 900 €
Au 31/12/2010	2 158 500 €
Au 31/12/2011	2 205 900 €
Au 31/12/2012	2 272 000 €
Au 31/12/2013	2 328 800 €
Au 31/12/2014	2 342 770 €

Note 11 Analyse des autres provisions

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

Notes sur le Résultat

Note 12 Etats des abonnements des Etats Membres et des Membres Correspondants.

Le montant des contributions des Etats est de 1 053 800 € qui se décompose en :

	2014	2013
Etats Membres	1 960 000 €	1 778 000 €
Membres Correspondants	93 800 €	95 200 €
Total contributions des Etats	2 053 800 €	1 873 200 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 78 769 € correspond à :

	2014	2013
Certificats	78 169 €	65 310 €
Abonnements bulletins		36 €
Participation traduction		1 400 €
Etudes		2 280 €
Divers	600 €	947 €
Total contributions des Etats	78 769 €	69 973 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 412 296 € et se décompose en :

	2014	2013
Salaires BIML	1 026 570 €	978 828 €
Cotisations sociales	278 347 €	265 218 €
Retraités OIML	107 379 €	106 667 €
Total charges de personnel	1 412 296 €	1 350 713 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 88 209 € dont les principaux postes sont :

	2014	2013
Eau & Electricité	10 945 €	11 226 €
Fournitures	17 715 €	7 544 €
Entretien et réparation	54 494 €	51 890 €
Prime Assurance	3 384 €	3 332 €
Taxe foncière et balayage	1 670 €	1 660 €
Total couts de fonctionnement	88 209 €	75 652 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 80 936 € et se décompose en :

	2014	2013
Fournitures administratives	3 554 €	5 141 €
Maintenance	40 652 €	28 402 €
Documentation	1 504 €	1 145 €
Honoraires	27 913 €	83 718 €
Téléphone	7 313 €	7 220 €
Total couts administratif	80 936 €	125 625 €

Note 17 Détail des couts de communication

Le total des couts de communication, 56 989 € correspond à :

	2014	2013
Publications et Médaille	14 277 €	15 424 €
Affranchissement postaux	10 618 €	9 945 €
Transporteurs	162 €	605 €
Internet	31 932 €	32 331 €
Total couts communication	56 989 €	58 305 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 100 524 € est de :

	2014	2013
Frais colloque & séminaire	6 699 €	2 280 €
Réceptions	6 949 €	11 451 €
CIML	86 877 €	78 479 €
Total couts de réunion	100 524 €	92 210 €

En l'absence de solde final de la réunion du CIML en Nouvelle-Zélande, il ya une disposition pour un montant de 50.000 € dans le compte

Ce montant est inclus dans le compte du CIML pour 86,877 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 90 418 € et se décompose en :

	2014	2013
Voyage	56 910 €	27 253 €
Missions	33 508 €	26 355 €
Total couts des voyages	90 418 €	53 608 €

Note 20 Détail des couts des frais divers

Les frais divers, 12 438 € correspondent à :

	2014	2013
Pourboires	3 215 €	3 935 €
Services bancaires	3 889 €	3 774 €
Pertes s/ créances irrécouvrables	-6 390 €	23 368 €
Charges diverses	11 724 €	661 €
Total frais divers	12 438 €	31 738 €

Note 21 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 188 231 € Concernant la dotation au Fonds de Pension, voir Note 10.

Dotation de l'exercice	2014	2013
Logiciels	5 626 €	5 237 €
Bâtiments	48 796 €	42 885 €
Installations générales	28 106 €	12 882 €
Agencements	52 805 €	43 335 €
Matériel de bureau	370 €	271 €
Matériel informatique	11 368 €	12 163 €
Serveur système	27 149 €	28 423 €
Mobilier	2 151 €	2 427 €
Total dotation aux amortissements	176 371 €	147 624 €
Comptes clients - reprise provision	240 €	-71 343 €
Fonds de pension	11 620 €	48 348 €
Total dotations de l'exercice	11 860 €	-22 995 €

La 14ieme Conférence Internationale ayant souhaité clarifié l'Article XXIX de la convention de l'OIML en ce qui concerne les États Membres et les Membres Correspondants, les comptes de l'OIML ne font pas apparaître des arriérés supérieurs à trois ans de contributions, la conséquence sur les comptes au 31 décembre 2014 est :

- Perte sur créances irrécouvrables :	- 36 710 €
- Dotation provision créances :	- 240 €
- Produits divers :	573 €
- Reprise provision créances :	43 100 €
	<hr/>
- Soit un produit sur les comptes 2014 :	6 723 €

Note 22 Détail des produits exceptionnels

Absence de produits exceptionnels au cours de l'exercice 2014.

Note 23 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 9 945 € correspond à la reprise de la TVA non remboursée sur les travaux sur 10 ans – cf Note 4.

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2013	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Résultat de l'exercice					46 685 €	
Réévaluation immeuble			337 000 €			
Solde net au 31/12/2013	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Solde net au 01/01/2014	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Résultat de l'exercice					100 231 €	
Réévaluation immeuble						
Solde net au 31/12/2014	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €

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

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2014

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2014		
	2014	2013
Solde des activités	100 231	46 685
+/- Dotations - reprises aux amortissements et provisions	188 231	196 952
+ Impact résolution 11 & 12	-6 390	-48 955
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	282 072	194 682
+/- Variation du BFR lié à l'activité	101 370	-34 527
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	383 441	160 154
- Décaissements liés à l'acquisition d'immobilisations	-166 202	-374 459
+/- Variation des prêts et avances consentis	0	8 720
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-166 202	-365 739
VARIATION DE LA TRESORERIE NETTE	217 240	-205 585
TRESORERIE D'OUVERTURE	1 526 335	1 731 919
TRESORERIE DE CLOTURE	1 743 574	1 526 335
ECART	0	0

D.

Annual accounts for the year 2014

Report established on 25 May 2015

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2014

ASSETS	31/12/2014	31/12/2013
Current assets		
Cash	1 743 574 €	1 526 335 €
Member States receivables	130 476 €	93 701 €
Corresponding Members receivables	47 398 €	34 201 €
Orther receivables – Cerificats	12 606 €	330 €
Other receivables	148 498 €	106 871 €
Prepayments	19 057 €	12 588 €
TOTAL (I)	2 101 610 €	1 774 026 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 427 329 €	1 439 930 €
Fittings	620 190 €	583 540 €
Office equipment	31 714 €	59 565 €
Furniture	3 911 €	6 062 €
Software	4 677 €	8 893 €
TOTAL (II)	3 138 240 €	3 148 410 €
General total (I to II)	5 239 850 €	4 922 436 €

LIABILITIES	31/12/2014	31/12/2013
Current liabilities		
Member States payables	201 300 €	111 165 €
Other payables	177 148 €	64 070 €
Total current liabilities	378 448 €	175 235 €
Non current liabilities		
Employee benefits	2 342 770 €	2 328 800 €
Other provisions		
Total passif à long terme (II)	2 342 770 €	2 328 800 €
Net assets	2 518 632 €	2 418 401 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-553 760 €	-600 445 €
Result of the year	100 231 €	46 685 €
Total net assets	2 518 632 €	2 418 401 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2013

OPERATING INCOME	31/12/2014	31/12/2013
Member States contributions	2 053 800 €	1 873 200 €
Other operating income	78 769 €	69 973 €
Total Operating income	2 132 569 €	1 943 173 €
OPERATING EXPENSES		
Staff expenses	1 412 296 €	1 350 713 €
Operating expenses	439 520 €	413 769 €
Depreciations	176 371 €	147 624 €
Regularization accounts receivable	-6 723 €	-48 834 €
Provision for retirement	11 620 €	48 348 €
Other operating expenses		
Total operating expenses	2 033 083 €	1 911 620 €
OPERATING RESULT	99 486 €	31 554 €
Financial result	10 690 €	15 132 €
Extraordinary result	-9 945 €	
Total non operating results	745 €	15 132 €
NET RESULT	100 231 €	46 685 €

3 EXECUTION OF THE BUDGET

Budget realization	2013	2013	2014	2014
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 232 971 €	1 244 046 €	1 254 930 €	1 304 917 €
Pension System	107 499 €	106 667 €	110 186 €	107 379 €
Total staff costs	1 340 470 €	1 350 713 €	1 365 116 €	1 412 296 €
Running costs	66 162 €	75 652 €	67 521 €	88 209 €
Administrative costs	66 204 €	125 625 €	67 365 €	80 936 €
Communication costs	54 104 €	58 305 €	55 287 €	56 989 €
Meetings costs - CIML	77 746 €	92 210 €	88 991 €	100 524 €
Travel & accommodation costs	105 580 €	53 608 €	109 336 €	90 418 €
Miscellaneous costs	17 182 €	31 738 €	17 338 €	12 438 €
Special funds for developing count	35 000 €		35 000 €	13 561 €
Total other charges	421 978 €	437 137 €	440 838 €	443 075 €
Depreciations	110 178 €	147 624 €	116 718 €	176 371 €
Provision for retirement	40 000 €	48 348 €	40 000 €	11 620 €
Provision for uncollected funds	18 200 €	980 €	32 200 €	240 €
Total charges other than staff	168 378 €	196 952 €	188 918 €	188 231 €
INCOME				
Member State contribution	1 764 000 €	1 778 000 €	1 932 000 €	1 960 000 €
CM Fees	79 800 €	95 200 €	79 800 €	93 800 €
Certificat Fees	70 000 €	65 310 €	70 000 €	78 169 €
Translation Center	15 000 €	1 400 €	15 000 €	
Financial Income	15 000 €	15 132 €	15 000 €	10 690 €
Other Income		76 446 €		1 173 €
Total income	1 943 800 €	2 031 487 €	2 111 800 €	2 143 832 €
Result	12 974 €	46 685 €	116 928 €	100 231 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2014.

The accounts were closed by the BIML Director on April 7, 2015 according to the provisions of Article 20 of the OIML Financial Regulations – Edition 2012.

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

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

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Accounting principles

Note 1 Main accounting methods

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

Reference currency

The OIML Financial Regulations as revised as of 1st January 2013 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

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

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

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to another and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2013.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML are recognized at their current appraised value less accumulated depreciation.

This is reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders'equity at 1st January 2010, at 1st January 2012 and at 1st January 2013.

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

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

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

Intangible fixed assets (FR- article 4.2)

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

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorized to invest the Organisation's cash and cash equivalents in government bonds with no published rating less than "AAA", certificates of deposit, or insured savings accounts within any Member States of the organization.

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

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

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

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

Trade receivables

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

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

The 14th International Conference wished clarified Article XXIX of the OIML Convention, as regards Member States which have not fully paid their annual contribution. It was decided that:

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

The 14th International Conference wished also clarified Article XXX, second paragraph, of the Convention with respect to the readmission of Member States which have officially been regarded as having resigned. It was decided that:

(a) A Member State which has officially been regarded as having resigned may be readmitted only after it has settled its unpaid contributions, the amount of which is calculated as the total contribution that the Member State would have had to pay over the last three years immediately prior to the year of readmission according to the classification of that Member State at the time of readmission;

(b) The provisions in (a) apply accordingly to Corresponding Members with respect to Corresponding Member fees.

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

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

Revenue recognition

Revenues are recognised according to the accrual method.

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

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

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

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

Reserves

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

Provisions

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

Employees benefits

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS
This results in an extraordinary loss on the current year corresponding to the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director shall account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small.

Voluntary contributions – bequests and donations

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

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

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

Notes on the balance sheet

Note 2 Cash and investments details

Details of cash	31/12/2014	31/12/2013
Caisse d'Epargne	985 623 €	975 941 €
LCL Investment	308 769 €	305 234 €
Banque de France	205 216 €	106 438 €
Chèques Postaux	61 925 €	15 705 €
Crédit Lyonnais	104 806 €	60 259 €
Caisse	1 175 €	408 €
Banque de Berne	29 782 €	5 740 €
Banque de France – Traduction Center	38 988 €	46 792 €
Interest to be received	7 290 €	9 817 €
Total	1 743 574 €	1 526 335 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2014	31/12/2013
<u>Asset</u>		
Member States	232 476 €	238 561 €
Corresponding Members	47 398 €	34 201 €
Other clients	12 606 €	330 €
Provisions for doubtful debts	-102 000 €	-144 860 €
<u>Liabilities</u>		
Member States - Advance	-163 409 €	-70 000 €
Corresponding Members - Advance	-37 891 €	-41 165 €
Total	-10 820 €	17 068 €

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

Member States	Situation au 31/12/2014	Situation au 31/12/2013	Situation au 31/12/2012
ALBANIE		14 000	14 500
ARABIE SAOUDITE	28 000		
AUTRICHE - Advance	-14 000		
CAMEROUN		42 700	42 600
CHYPRE	14 000		
COLOMBIE		2 700	
R.P.D. De Corée			25 703
CUBA	26 320	14 300	14 800
EGYPTE - Advance	-28 000		
ETHIOPIE	42 500	42 700	42 600
GRECE	100		-100
GUINEE			-13 311
INDONESIE			29 000
IRAN	57 710	57 000	29 000
IRLANDE - Advance	-14 000	-14 000	-14 000
ISRAEL			28 700
KAZAKHSTAN - Advance	-28 000		
KENYA	-9 409	1 115	
LIBAN	42 500	42 700	42 600
NORVEGE – Advance	-14 000	-14 000	-14 000
NVLE ZELANDE			-14 000
POLOGNE - Advance	-28 000	-28 000	-28 000
PORTUGAL – Advance	-14 000		-14 000
ROYAUME UNIE – Advance			-56 000
SLOVENIE - Advance	-14 000		
SRI LANKA	21 346	21 346	21 346
TUNISIE – Advance		-14 000	
ZAMBIE			42 600
	69 067	168 561	180 038

Corresponding Members	Situation au 31/12/2014	Situation au 31/12/2013	Situation au 31/12/2012
ARGENTINE	1 400		1 450
AZERBAIDJAN - Advance	-1 400		
BANGLADESH	1 400		1 450
BENIN	1 400	1 400	
BOSNIE-HERZEGOVINE - Advance		-1 020	-1 020
BOTSWANA	1 400		1 450
BURKINA FASO	4 250	4 190	4 020
CAMBODGE	1 400	1 400	
COMORES	4 250	4 190	4 020
R.P.D. De Corée			4 020
COSTA RICA			1 059
REPUBLIQUE DOMINICAINE	-4 060	-5 460	2 790
GABON	226	-1 174	-2 574
GAMBIE – UNIDO	2 800	1 400	
GEORGIE – Advance	-1 400	-1 400	
GHANA			1 340
GUATEMALA - Advance			-1 120
GUINEE - Advance	-10 511	-11 911	
HONG KONG - Advance	-1 400		-1 400
IRAK	1 400		
KIRGHIZISTAN	1 400		
LETTONIE - Advance	-1 400	-170	-170
LIBYE – Advance	-277	-1 677	-3 077
MADAGASCAR	1 400		
MAURITANIE	2 800	1 400	
MONGOLIE - Advance		309	-1 091
NEPAL		2 850	1 450
NICARAGUA	4 250	4 190	4 020
NIGERIA	2 800	1 400	
OMAN	2 850	1 450	1 450
OUZBEKISTAN	232	232	232
PANAMA – Advance	-11 917	-13 317	
PAPOUASIE – NOUVELLE GUINEE	1 400	1 400	
RWANDA	490	-910	4 020
SIERRA LEONE – UNIDO – Advance	-1 400	1 400	
SINGAPOUR - Advance	-1 400	-1 400	-1 400
SOUDAN	2 800	1 400	
SYRIE	2 800	1 400	
TADJIKISTAN	4 250	4 190	4 020
TRINITE & TOBAGO			1 047
UKRAINE			1 450
URUGUAY – Advance	-2 726	-2 726	
	9 507	-6 964	27 436

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2014	Provision au 31/12/2013
CAMEROUN		42 700 €
ETHIOPIE	42 500 €	42 700 €
LIBAN	42 500 €	42 700 €
BURKINA FASO	4 250 €	4 190 €
COMMORES	4 250 €	4 190 €
NICARAGUA	4 250 €	4 190 €
TADJIKISTAN	4 250 €	4 190 €
Total provisions	102 000 €	144 860 €

Note 4 Other receivables details

Other receivables totaling 148 498 € mainly include the advances paid to suppliers for works amounting to 43 350 €, VAT pending refund for an amount of 14 485 €, the unpaid VAT on the works for 89 503 €. This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 19 057 € include principally payments of annual services or subscriptions of which part is allocated to the year 2015.

Note 6 Long term investments details

This account, amounting to 420 € includes deposits and guarantees.

Note 7 Long term receivables detail

No long term receivable appears.

Note 8 Fixed assets and accumulated depreciations state

	31/12/2014			31/12/2013		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	20 733 €	16 057 €	4 677 €	19 323 €	10 430 €	8 893 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	202 560 €	1 427 329 €	1 593 694 €	153 764 €	1 439 930 €
General facilities	288 371 €	41 041 €	247 330 €	271 258 €	12 935 €	258 323 €
Fittings	586 173 €	213 313 €	372 861 €	485 725 €	160 508 €	325 217 €
Office equipment	6 512 €	2 279 €	4 233 €	2 680 €	1 909 €	770 €
IT equipment	58 035 €	45 655 €	12 380 €	50 831 €	34 287 €	16 544 €
Computer server system	82 858 €	67 757 €	15 101 €	82 858 €	40 608 €	42 251 €
Furniture	35 023 €	31 112 €	3 911 €	35 023 €	28 961 €	6 062 €
TOTAL 31/12	3 757 594 €	619 773 €	3 137 820 €	3 591 392 €	443 402 €	3 147 990 €
TOTAL 01/01	3 591 392 €	443 402 €	3 147 990 €	2 879 933 €	295 779 €	2 584 155 €
Variation	166 202 €	176 371 €	-10 170 €	711 459 €	147 624 €	563 835 €

Note 9 Other payables detail

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

	31/12/2014	31/12/2013
Urssaf	64 798 €	19 722 €
Ircantec	6 841 €	7 340 €
Health insurance	4 952 €	4 672 €
Foresight	5 481 €	6 383 €
Annual leave	23 360 €	17 873 €
Social debts	105 432 €	55 989 €
Suppliers	6 645 €	843 €
Invoices to receive	64 858 €	6 977 €
Suppliers	71 503 €	7 820 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 € in accordance with resolution no. 27 of the 45th CIML Meeting.

	31/12/2014
Provision for pensions at 01/01/2014	2 328 800 €
Staff contribution	2 350 €
Provision for retirement	11 620 €
Provision at 31/12/2014	2 342 770 €

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

Total of rights acquired at	
At 31/12/2006	1 575 800 €
At 31/12/2007	1 693 100 €
At 31/12/2008 (interpolation)	1 783 700 €
At 31/12/2009	1 880 900 €
At 31/12/2010	2 158 500 €
At 31/12/2011	2 205 900 €
At 31/12/2012	2 272 000 €
At 31/12/2013	2 328 800 €
At 31/12/2014	2 342 770 €

Note 11 Other provisions analyzis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 12 Member State contribution detail

The contributions of states is 2 053 800 € which decomposes:

	2014	2013
Member State contributions	1 960 000 €	1 778 000 €
Corresponding Members	93 800 €	95 200 €
Total State contributions	2 053 800 €	1 873 200 €

Note 13 Other operating revenue and income detail

The amount of other products, 78 769 € is:

	2014	2013
Certificats	78 169 €	65 310 €
Newsletter subscription		36 €
Translation participation		1 400 €
Studies		2 280 €
Others	600 €	947 €
Total State contributions	78 769 €	69 973 €

Note 14 Staff expenses detail

The total staff costs of 1 412 296 € is divided into:

	2014	2013
Salary BIML	1 026 570 €	978 828 €
Social contributions	278 347 €	265 218 €
Retired OIML staff	107 379 €	106 667 €
Total staff costs	1 412 296 €	1 350 713 €

Note 15 Running costs detail

Total running costs of 88 209 € including main items are

	2014	2013
Water & Electricity	10 945 €	11 226 €
Supplies	17 715 €	7 544 €
Maintenance & repair	54 494 €	51 890 €
Insurance	3 384 €	3 332 €
Property tax	1 670 €	1 660 €
Total running costs	88 209 €	75 652 €

Note 16 Administrative costs detail

The amount of administrative costs is 80 936 € and is divided into:

	2014	2013
Administrative supplies	3 554 €	5 141 €
Maintenance	40 652 €	28 402 €
Documentation	1 504 €	1 145 €
Fees	27 913 €	83 718 €
Phone	7 313 €	7 220 €
Total administrative costs	80 936 €	125 625 €

Note 17 Communication costs detail

The total cost of communication, 56 989 €, equal to:

	2014	2013
Publications and medals	14 277 €	15 424 €
Postal	10 618 €	9 945 €
Carriers	162 €	605 €
Internet	31 932 €	32 331 €
Total communication costs	56 989 €	58 305 €

Note 18 Meeting costs detail

The retail cost of meeting, 100 524 € is:

	2014	2013
Conférence fees	6 699 €	2 280 €
Receptions	6 949 €	11 451 €
CIML	86 877 €	78 479 €
Total meeting costs	100 524 €	92 210 €

In the absence of final balance on the CIML meeting in New Zealand, there is a provision for an amount of €50,000 in the account

This amount is included in the CIML account for €86,877

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 90 418 € is divided into:

	2014	2013
Travel	56 910 €	27 253 €
Missions	33 508 €	26 355 €
Total travel and accomodation costs	90 418 €	53 608 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 12 438 € corresponding to:

	2014	2013
Tips	3 215 €	3 935 €
Bank charges	3 889 €	3 774 €
Loan losses	-6 390 €	23 368 €
Various expenses	11 724 €	661 €

Total miscellaneous costs	12 438 €	31 738 €
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Note 21 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 188 231 € Concerning the endowment to the provision for pensions, see Note 10.

Annual endowment	2014	2013
Software	5 626 €	5 237 €
Buildings	48 796 €	42 885 €
General facilities	28 106 €	12 882 €
Fittings	52 805 €	43 335 €
Office equipment	370 €	271 €
IT equipment	11 368 €	12 163 €
Computer server system	27 149 €	28 423 €
Furniture	2 151 €	2 427 €
Total endowment to depreciations	176 371 €	147 624 €
Clients accounts - recovery provision	240 €	-71 343 €
Pension system	11 620 €	48 348 €
Total annual endowments	11 860 €	-22 995 €

The 14th International Conference who wanted clarified Article XXIX of the OIML Convention as regards Member States and Corresponding Members, the OIML accounts do not appear more than three years of contributions arrears, effect on the financial statements at 31 December 2014 is:

- Loss on bad debt :	- 36 710 €
- Depreciation allowance claim:	- 240 €
- Other income:	573 €
- Reversal of provision for receivables :	43 100 €
	<hr/>
- Either an income in the 2013 financial statements :	6 723 €

Note 22 Extraordinary income detail

No extraordinary income during the year 2014.

Note 23 Extraordinary expenses detail

The exceptional charge for the year, 9 945 € corresponds to the recovery of 10 years on unpaid VAT on the work - see Note 4.

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2013	55 324 €	1 290 114 €	2 579 837 €	-1 931 731 €	41 172 €	2 034 716 €
Result of the year					46 685 €	
Revaluation bulding			337 000 €			
Net at 31/12/2013	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Net at 01/01/2014	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Result of the year					100 231 €	
Revaluation bulding						
Net at 31/12/2014	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €

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

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2014

CASH-FLOW STATEMENT AT DECEMBER 31, 2014		
	2014	2013
Balance of activities	100 231	46 685
+/- Net endowment to depreciations and provisions	188 231	196 952
+ Impact résolution 11 & 12	-6 390	-48 955
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	282 072	194 682
+/- Variation in the Working Capital requirement related to the activity	101 370	-34 527
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	383 441	160 154
- Outgoing related to the acquirements of assets	-166 202	-374 459
+/- Variation of loans and advances granted	0	8 720
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-166 202	-365 739
VARIATION IN NET CASHFLOW	217 240	-205 585
OPENING CASH	1 526 335	1 731 919
CLOSING CASH	1 743 574	1 526 335
DIFFERENCE	0	0

E. 2013 and 2014 budget realization

	2013 Voted	2013 Realized	2014 Voted	2014 Realized	
EXPENSES					
Active staff	1,232,971	1,244,046	1,254,930	1,304,917	
Pension System	107,499	106,667	110,186	107,379	
sub total staff costs	1,340,470	1,350,713	1,365,116	1,412,296	
Running costs	66,162	75,652	67,521	88,209	
Administrative costs	66,204	125,625	67,365	80,936	
Communication costs	54,104	58,305	55,287	56,989	
Meetings costs - CIML	77,746	92,210	88,991	100,524	
Travel & accommodation costs	105,580	53,608	109,336	90,418	
Miscellaneous	17,182	31,738	17,338	12,438	
Special fund for developing count	35,000	0	35,000	13,561	
sub total other expenses	421,978	437,137	440,838	443,075	
Depreciations	110,178	147,624	116,718	176,371	
Provision for retirement	40,000	48,348	40,000	11,620	
Provision for uncollected funds	18,200	980	32,200	240	
sub total depreciations & provisions	168,378	196,952	188,918	188,231	
Total Expense	1,930,826	1,984,802	1,994,872	2,043,602	
INCOME					
MS Contributions	1,764,000	1,778,000	1,932,000	1,960,000	
CM Fees	79,800	95,200	79,800	93,800	
Certificates Fees	70,000	65,310	70,000	78,169	
Translation Center	15,000	1,400	15,000	0	
Financial income	15,000	15,132	15,000	10,690	
Other income	0	76,446	0	1,173	
Total income	1,943,800	2,031,488	2,111,800	2,143,832	
Result	12,974	46,686	116,928	100,231	-16697



2015 accounts

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INTERNATIONAL ORGANIZATION OF LEGAL METROLOGY

11 rue Turgot
75009 PARIS

REPORT BY THE CHARTERED ACCOUNTANT
ON THE ACCOUNTS FOR FINANCIAL YEAR 2015

Dear Mr. Director,

In accordance with Article 21 of the revised Financial Regulations of the International Organization of Legal Metrology and our assignment letter dated 4 January 2013, we have audited the financial situation of the OIML for the period that ended on 31 December 2015, as attached to this report and as summarized below:

✓ Total balance at 31 December 2015	5 204 656 €
✓ Result for the exercise ended 31 December 2015	51 277 €

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

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

In our opinion, the financial statements, in all their main aspects, provide an accurate picture of the financial situation of the OIML as at 31 December 2015, as do the operational result and the cash flow statement for the financial exercise closed off at that date, which are in conformity with the accounting standards that are applicable to the public sector (IPSAS Standards), to the revised Financial Regulations, and to Resolution 27 of the 45th CIML Meeting and Resolution 12 of the 14th International Conference.



Without qualifying our opinion expressed above, we wish to draw your attention to Note 10 for Employee benefits detail and no additional provision on acquired pension rights. The amount of the provision on the balance sheet is 2 342 770 €, the amount of the rights acquired evaluated by an actuary is 2 728 410 €

Drawn up in Montrouge,
2 March 2016

Mr. F. FISCHER
Chartered Accountant



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE SUR LES COMPTES DE L'EXERCICE 2015

Monsieur le Directeur,

Conformément à l'Article 21 du règlement financier révisé de l'Organisation Internationale de Métrologie Légale et à notre lettre de mission du 4 Janvier 2013, nous avons audité les états financiers de l'OIML au titre de l'exercice clos le 31 Décembre 2015, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓ Total du bilan au 31 décembre 2015	5 204 656 €uros
✓ Résultat de l'exercice clos le 31 décembre 2015	51 277 €uros

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

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

A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2015 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables au secteur public (normes IPSAS), au règlement financier révisé ainsi qu'à la résolution 27 de la 45^{ème} réunion du CIML et à la résolution 12 de la 14^{ème} Conférence Internationale.

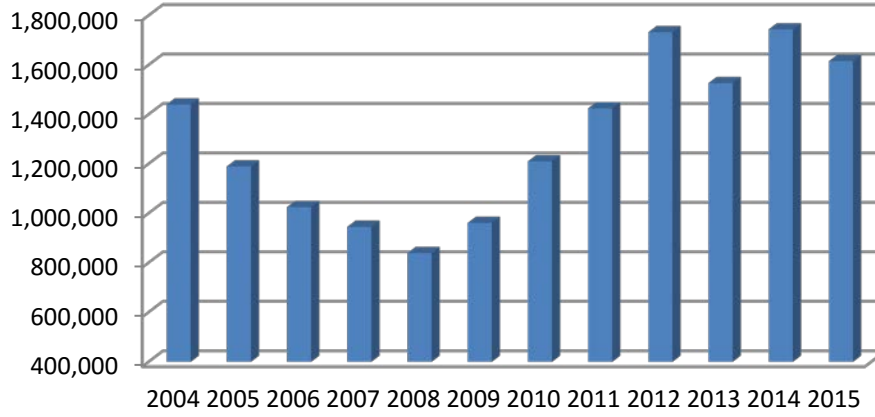


Sans remettre en cause notre opinion exprimée ci-dessus, nous souhaitons attirer votre attention sur la note 10 concernant le détail des avantages du personnel et l'absence de provision complémentaire sur les droits à la retraite acquis. Le montant de la provision figurant au bilan est de 2 342 770 € le montant de l'évaluation effectuée par un actuair est de 2 728 410 €

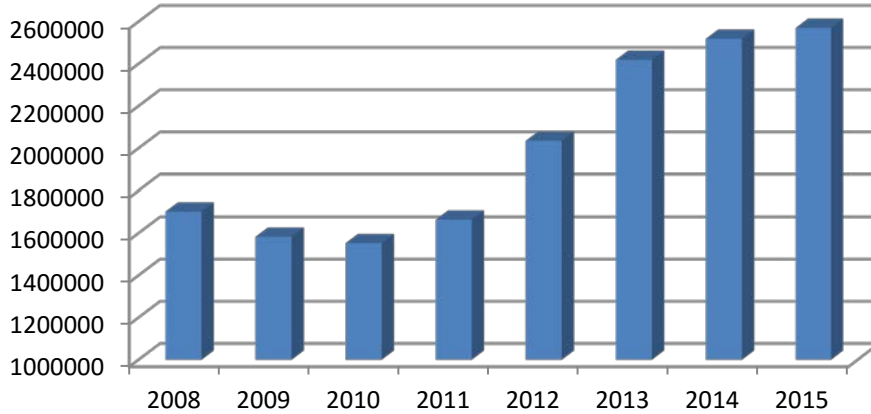
Fait à Montrouge,
Le 2 Mars 2016

Mr F. FISCHER
Expert Comptable

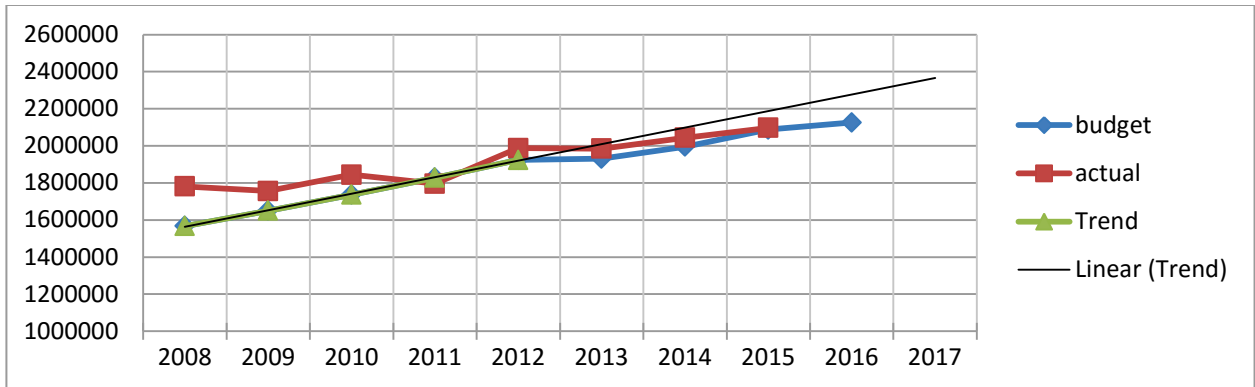
Year End Cash



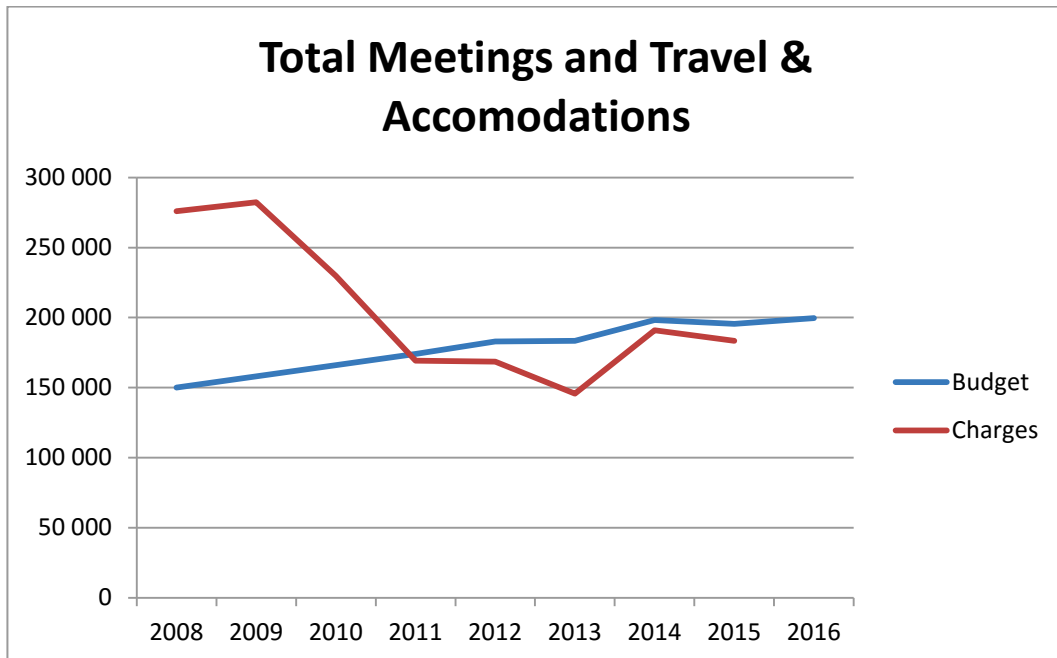
Total net assets - ADJ



Total Charges



Total Meetings and Travel & Accomodations



Mr PATORAY,

The decrease of the cash is the result of several factors:

- The Member State and the Corresponding Member have less paid than in 2014. We had 346 k€ outside (279 k€ in 2014) the difference is - 67 k€.
- Less Member State have paid in advance, 122 k€ in 2015 (163 k€ in 2014) the difference is – 41 k€.
- OIML has paid in advance suppliers for works 79 k€ in 2015 (43 k€ in 2014), the difference is - 36 k€.
- At 31 December 2015, we waiting for a reimbursement for income tax paid by staff member - 20 k€

OIML has more cash outside than in the past.

I Hope to have answer your question

Best regards

FISCHER Frédéric

Expert Comptable

*Commissaire aux
Comptes*

More arrears	67
Less advance	41
More advance payments	36
Awaiting reimbursement	20
Total less cash	164



Comptes annuels de l'exercice clos le

31 décembre 2015

Rapport établi le 2 mars 2016

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2015

ACTIF	31/12/2015	31/12/2014
Actifs à court terme		
Disponibilités	1 615 088 €	1 743 574 €
Créances Etats membres	165 576 €	130 476 €
Créances Membres Correspondants	59 471 €	47 398 €
Autres Créances – Certificats	5 230 €	12 606 €
Autres créances	210 231 €	148 498 €
Charges constatées d'avance	17 891 €	19 057 €
TOTAL (I)	2 073 488 €	2 101 610 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 378 531 €	1 427 329 €
Agencements	658 650 €	620 190 €
Matériel de bureau et informatique	40 601 €	31 714 €
Mobilier	1 997 €	3 911 €
Logiciels	970 €	4 677 €
TOTAL (II)	3 131 169 €	3 138 240 €
TOTAL GENERAL (I à II)	5 204 656 €	5 239 850 €

PASSIF	31/12/2015	31/12/2014
Passifs à court terme		
Créances payées d'avances	158 264 €	201 300 €
Autres dettes	133 714 €	177 148 €
Total passif à court terme (I)	291 978 €	378 448 €
Passifs à long terme		
Avantages au personnel	2 342 770 €	2 342 770 €
Autres provisions		
Total passif à long terme (II)	2 342 770 €	2 342 770 €
Actif net / Situation nette (III = Actif- I - II)	2 569 909 €	2 518 632 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-453 530 €	-553 760 €
Résultat	51 277 €	100 231 €
Total actif net (IV)	2 569 909 €	2 518 632 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2015

PRODUITS EXPLOITATION	31/12/2015	31/12/2014
Participation contributive Etats Membres	2 055 200 €	2 053 800 €
Autres produits opérationnels	84 697 €	78 769 €
Total produits exploitation (I)	2 139 897 €	2 132 569 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 467 903 €	1 412 296 €
Charges liées à l'activité	403 674 €	439 520 €
Dotations aux amortissements	193 428 €	176 371 €
Régularisation Comptes clients	20 992 €	-6 723 €
Provision engagement retraite OIML		11 620 €
Autres charges opérationnelles		
Total charges exploitation (II)	2 085 996 €	2 033 083 €
RESULTAT D'EXPLOITATION (III=I-II)	53 901 €	99 486 €
Résultat financier	7 335 €	10 690 €
Résultat exceptionnel	-9 959 €	-9 945 €
Total produits / charges non opérationnels (IV)	-2 624 €	745 €
SOLDE NET DE L'EXERCICE	51 277 €	100 231 €

3 ETAT BUDGETAIRE

Exécution du budget	2014	2014	2015	2015
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 254 930 €	1 304 917 €	1 315 110 €	1 360 376 €
Retraites	110 186 €	107 379 €	112 941 €	107 528 €
Total charges de personnel	1 365 116 €	1 412 296 €	1 428 051 €	1 467 903 €
Couts de fonctionnement	67 521 €	88 209 €	68 912 €	73 744 €
Couts administratif	67 365 €	80 936 €	68 547 €	70 396 €
Couts de communication	55 287 €	56 989 €	56 501 €	60 961 €
Cout de réunion - CIML	88 991 €	100 524 €	86 591 €	83 772 €
Voyages et déplacements	109 336 €	90 418 €	109 017 €	99 601 €
Frais divers	17 338 €	12 438 €	17 495 €	20 505 €
Fonds spéciaux pour développement	35 000 €	13 561 €	35 000 €	4 654 €
Total autres charges	440 838 €	443 075 €	442 063 €	413 632 €
Dotation aux amortissements	116 718 €	176 371 €	117 101 €	193 428 €
Provision pour retraite	40 000 €	11 620 €	40 000 €	
Provision pour créances impayées	32 200 €	240 €	60 200 €	21 000 €
Total dépréciations et provisions	188 918 €	188 231 €	217 301 €	214 428 €
Total charges	1 994 872 €	2 043 601 €	2 087 415 €	2 095 963 €
PRODUITS				
Contributions EM	1 932 000 €	1 960 000 €	1 932 000 €	1 960 000 €
Abonnements des MC	79 800 €	93 800 €	79 800 €	95 200 €
Revenus des Certificats	70 000 €	78 169 €	70 000 €	84 697 €
Centre de traduction	15 000 €		15 000 €	
Revenus financiers	15 000 €	10 690 €	15 000 €	7 335 €
Autres produits		1 173 €		8 €
Total produits	2 111 800 €	2 143 832 €	2 111 800 €	2 147 240 €
Résultat	116 928 €	100 231 €	24 385 €	51 277 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2015.

L'arrêté des comptes a été fait par le Directeur du Bureau conformément aux dispositions de l'article 20 du règlement financier révisé de l'OIML – Edition 2012.

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

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

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Règles et méthodes comptables

Note 1 Principales méthodes comptables

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

Monnaie de référence et monnaies de présentation

Le règlement financier de l'Organisation Internationale de Métrologie Légale révisé au 1er janvier 2013 prévoit à son article 2 que l'unité de compte prévue par la convention créant l'OIML est le Franc-Or, dont la parité par rapport au Franc Français est celle qui est indiquée par la Banque de France.

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

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

Principales méthodes utilisées

Les conventions générales comptables ont été appliquées, dans le respect du principe de prudence, conformément aux hypothèses de base de continuité de l'exploitation, de permanence des méthodes d'un exercice à l'autre et d'indépendance des exercices et conformément aux dispositions du règlement financier révisé au 1er janvier 2013 (RF).

Immobilisations corporelles (RF- article 4.1)

Les terrains, les immeubles, les installations et équipements, dont l'OIML est propriétaire, sont comptabilisés à leur valeur estimative actuelle diminuée des amortissements cumulés.

Ceci s'est traduit par la revalorisation des actifs immobilisés et par la comptabilisation d'un écart de réévaluation au niveau des capitaux propres au 1^{er} janvier 2010, au 1^{er} janvier 2012 et au 1^{er} janvier 2013.

Les autres immobilisations corporelles dont l'OIML est propriétaire sont comptabilisées à leur coût historique diminué des amortissements.

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

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

Immobilisations incorporelles (RF- article 4.2)

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

Instruments financiers (RF article 5)

Dans les limites qui lui sont fixées par le Comité et sous le contrôle de celui-ci, le Directeur est autorisé à investir les disponibilités de l'Organisation dans des obligations d'Etat ayant une cote publiée non inférieure à « AAA », des certificats de dépôt ou des comptes d'épargne assurés dans l'un des états membres de l'Organisation.

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

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

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

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

Créances d'exploitation

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

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

La 14^{ème} Conférence Internationale a souhaité clarifié l'Article XXIX de la Convention de l'OIML en ce qui concerne les États Membres n'ayant pas intégralement réglé leur contribution annuelle. Il a été décidé que :

- (a) Un État Membre qui n'a pas réglé sa contribution annuelle pendant trois années consécutives doit être automatiquement considéré comme ayant démissionné, conformément à l'Article XXIX, premier paragraphe, de la Convention ;
- (b) Un État Membre qui n'a pas intégralement réglé sa contribution annuelle doit être automatiquement considéré comme ayant démissionné lorsque ses arriérés accumulés sont équivalents au total des trois dernières années de contributions dues ;
- (c) Un État Membre en arriéré recevra un avertissement final écrit au moins six mois avant l'accumulation du montant de trois ans mentionnée en (a) ou (b). L'avertissement inclura une demande de règlement total du montant ;

(d) Les dispositions en (a), (b) et (c) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

La 14^{ème} Conférence Internationale a souhaité clarifié aussi l'Article XXX, second paragraphe, de la Convention en ce qui concerne la réadmission des États Membres officiellement considérés comme ayant démissionné Il a été décidé que :

(a) Un État Membre qui est officiellement considéré comme ayant démissionné peut être réadmis uniquement après qu'il a réglé ses contributions impayées, dont le montant est calculé comme la contribution totale que l'État Membre aurait eu à payer au cours des trois dernières années immédiatement avant l'année de réadmission conformément à la classification dudit État Membre au moment de sa réadmission ;

(b) Les dispositions en (a) s'appliquent également aux Membres Correspondants en ce qui concerne l'abonnement forfaitaire des Membres Correspondants.

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

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

Constatation des produits

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

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

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

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

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

Réserves

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

Provisions

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

Avantages du personnel

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

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

Emprunts

L'OIML ne fait pas appel à l'emprunt.

Produits et charges exceptionnels

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

Contributions Volontaires - Dons et Legs

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

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

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

Notes sur le Bilan

Note 2 Détail des disponibilités

Détail des disponibilités	31/12/2015	31/12/2014
Caisse d'Epargne		985 623 €
LCL placements	711 854 €	308 769 €
SG placement	500 000 €	
Banque de France		205 216 €
Chèques Postaux	21 171 €	61 925 €
Crédit Lyonnais	280 564 €	104 806 €
Société Générale	78 745 €	
Caisse	605 €	1 175 €
Banque de Berne	17 817 €	29 782 €
Banque de France – Centre de Traduction		38 988 €
Intérêts courus à recevoir	4 331 €	7 290 €
Total	1 615 088 €	1 743 574 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2015	31/12/2014
<i>Actif</i>		
Etats membres	287 376 €	232 476 €
Membres correspondants	59 471 €	47 398 €
Autres clients	5 230 €	12 606 €
Provisions dépréciation	-121 800 €	-102 000 €
<i>Passif</i>		
Etats membres - Avances	-121 950 €	-163 409 €
Membres correspondants - Avances	-36 314 €	-37 891 €
Total	72 013 €	-10 820 €

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

Etats Membres	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
ALBANIE			14 000
ARABIE SAOUDITE		28 000	
AUTRICHE - Avance	-14 000	-14 000	
BRESIL	112 000		
CAMEROUN	14 000		42 700
CHYPRE	14 000	14 000	
COLOMBIE			2 700
CUBA	26 320	26 320	14 300
EGYPTE - Avance		-28 000	
ETHIOPIE	42 000	42 500	42 700
GRECE		100	
IRAN	1 710	57 710	57 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	14 000		
KAZAKHSTAN - Avance		-28 000	
KENYA - Avance	-9 950	-9 409	1 115
LIBAN	42 000	42 500	42 700
NORVEGE - Avance	-14 000	-14 000	-14 000
NVLE ZELANDE - Avance	-14 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance		-14 000	
REPUBLIQUE SLOVAQUE - Avance		-14 000	
SLOVENIE - Avance	-14 000	-14 000	
SRI LANKA	21 346	21 346	21 346
TUNISIE – Avance			-14 000
	165 426	69 067	168 561

Membres Correspondants	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
ARGENTINE	2 800	1 400	
AZERBAIDJAN - Avance		-1 400	
BANGLADESH		1 400	
BENIN	1 400	1 400	1 400
BOSNIE-HERZEGOVINE - Avance			-1 020
BOTSWANA		1 400	
BURKINA FASO	4 200	4 250	4 190
CAMBODGE		1 400	1 400
COMORES	4 200	4 250	4 190
COREE DU NORD	1 400		
REP. DOMINICAINE - Avance	-4 060	-4 060	-5 460
GABON	1 626	226	-1 174
GAMBIE - UNIDO	4 200	2 800	1 400
GEORGIE - Avance		-1 400	-1 400
GUINEE - Avance	-9 111	-10 511	-11 911
HONG KONG - Avance	-1 400	-1 400	
IRAK		1 400	
ISLANDE - Avance	-1 400		
KIRGHIZISTAN	2 800	1 400	
LETTONIE - Avance	-1 400	-1 400	-170
LIBYE	1 123	-277	-1 677
LIBERIA - UNIDO	-100		
LITUANIE - Avance	-1 400		
MADAGASCAR	1 400	1 400	
MAURICE - Avance	-1 400		
MAURITANIE	4 200	2 800	1 400
MONGOLIE - Avance			309
MONTENEGRO - Avance	-1 400		
NEPAL	1 400		2 850
NICARAGUA	4 200	4 250	4 190
NIGERIA	4 200	2 800	1 400
OMAN	1 400	2 850	1 450
OUGANDA	1 400		
OUZBEKISTAN	232	232	232
PANAMA - Avance	-10 517	-11 917	-13 317
PAPOUASIE – NOUVELLE GUINEE	-1 400	1 400	1 400
RWANDA	1 890	490	-910
SEYCHELLES - Avance	-1 400		
SIERRA LEONE - UNIDO		-1 400	1 400
SINGAPOUR - Avance		-1 400	-1 400

Membres Correspondants	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
SOUDAN	4 200	2 800	1 400
SYRIE	4 200	2 800	1 400
TADJIKISTAN	4 200	4 250	4 190
URUGUAY - Avance	-1 326	-2 726	-2 726
YEMEN	1 400		
ZIMBABWE	1 400		
	23 157	9 507	-6 964

Les provisions sur créances Etats Membres et Membres Correspondants sont les suivantes :

Pays	Provision au 31/12/2015	Provision au 31/12/2014
ETHIOPIE	42 000 €	42 500 €
LIBAN	42 000 €	42 500 €
BURKINA FASO	4 200 €	4 250 €
COMMORES	4 200 €	4 250 €
GAMBIE	4 200 €	
MAURITANIE	4 200 €	
NICARAGUA	4 200 €	4 250 €
NIGERIA	4 200 €	
SOUDAN	4 200 €	
SYRIE	4 200 €	
TADJIKISTAN	4 200 €	4 250 €
Total provisions	121 800 €	102 000 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 210 231 € comprennent essentiellement, les acomptes payés à des fournisseurs pour les travaux pour un montant de 79 294 €, le remboursement d'impôt dû par le gouvernement US pour 20 066 €, la TVA en attente de remboursement pour un montant de 15 452 €, la TVA non remboursée sur les travaux pour un montant de 79 558 €. Ce dernier solde est repris sur 10 ans, durée d'amortissement des agencements et installations.

Note 5 Détail des charges constatées d'avance

Les charges constatées d'avance de 17 891 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2016.

Note 6 Détail des immobilisations financières

Ce poste d'un montant de 420 € concerne des dépôts et cautionnements.

Note 7 Détail des créances à long terme

Aucune créance n'apparaît à long terme.

Note 8 Etat des immobilisations et amortissements

	31/12/2015			31/12/2014		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	29 680 €	28 710 €	970 €	20 733 €	16 057 €	4 677 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	251 358 €	1 378 531 €	1 629 889 €	202 560 €	1 427 329 €
Installations générales	406 518 €	82 745 €	323 773 €	288 371 €	41 041 €	247 330 €
Agencements	608 405 €	273 528 €	334 877 €	586 173 €	213 313 €	372 861 €
Matériel de bureau	14 415 €	3 722 €	10 693 €	6 512 €	2 279 €	4 233 €
Matériel informatique	87 163 €	57 255 €	29 908 €	58 035 €	45 655 €	12 380 €
Serveur système	82 858 €	82 858 €		82 858 €	67 757 €	15 101 €
Mobilier	35 023 €	33 026 €	1 997 €	35 023 €	31 112 €	3 911 €
TOTAL 31/12	3 943 950 €	813 201 €	3 130 749 €	3 757 594 €	619 773 €	3 137 820 €
TOTAL 01/01	3 757 594 €	619 773 €	3 137 820 €	3 591 392 €	443 402 €	3 147 990 €
Variation de l'exercice	186 356 €	193 428 €	-7 071 €	166 202 €	176 371 €	-10 170 €

Note 9 Détail des autres dettes

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

	31/12/2015	31/12/2014
Urssaf	55 122 €	64 798 €
Ircantec	7 419 €	6 841 €
Mutuelle	5 250 €	4 952 €
Prévoyance	5 966 €	5 481 €
Congés payés	40 312 €	23 360 €
Dettes sociales	114 069 €	105 432 €
Fournisseurs	1 146 €	6 645 €
Factures non parvenues	18 072 €	64 858 €
Fournisseurs	19 218 €	71 503 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 342 770 €

Aucune provision complémentaire n'a été comptabilisée au 31 décembre 2015.

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

Total des droits acquis au	
Au 31/12/2010	2 158 500 €
Au 31/12/2011	2 205 900 €
Au 31/12/2012	2 272 000 €
Au 31/12/2013	2 328 800 €
Au 31/12/2014	2 342 770 €
Au 31/12/2015 - Réestimation	2 728 410 €
Au 31/12/2016	2 675 118 €
Au 31/12/2017	2 623 064 €
Au 31/12/2018	2 572 504 €
Au 31/12/2019	2 523 662 €
Au 31/12/2020	2 476 734 €

Note 11 Analyse des autres provisions

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

Notes sur le Résultat

Note 12 Etats des abonnements des Etats Membres et des Membres Correspondants.

Le montant des contributions des Etats est de 2 055 200 € qui se décompose en :

	2015	2014
Etats Membres	1 960 000 €	1 960 000 €
Membres Correspondants	95 200 €	93 800 €
Total contributions des Etats	2 055 200 €	2 053 800 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 84 697 € correspond à :

	2015	2014
Certificats	84 697 €	78 169 €
Divers		600 €
Total contributions des Etats	84 697 €	78 769 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 467 903 € et se décompose en :

	2015	2014
Salaires BIML	1 067 444 €	1 026 570 €
Cotisations sociales	292 931 €	278 347 €
Retraités OIML	107 528 €	107 379 €
Total charges de personnel	1 467 903 €	1 412 296 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 73 744 € dont les principaux postes sont :

	2015	2014
Eau & Electricité	12 478 €	10 945 €
Fournitures	5 178 €	17 715 €
Entretien et réparation	49 895 €	54 494 €
Prime Assurance	4 516 €	3 384 €
Taxe foncière et balayage	1 678 €	1 670 €
Total couts de fonctionnement	73 744 €	88 209 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 70 396 € et se décompose en :

	2015	2014
Administrative supplies	2 445 €	3 554 €
Maintenance	35 078 €	40 652 €
Documentation	1 424 €	1 504 €
Fees	24 959 €	27 913 €
Phone	6 489 €	7 313 €
Total administrative costs	70 396 €	80 936 €

Note 17 Détail des couts de communication

Le total des couts de communication, 60 961 €, correspond à :

	2015	2014
Publications et Médaille	15 554 €	14 277 €
Affranchissement postaux	11 856 €	10 618 €
Transporteurs	420 €	162 €
Internet	33 131 €	31 932 €
Total couts communication	60 961 €	56 989 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 83 772 €, est de :

	2015	2014
Frais colloque & séminaire		6 699 €
Réceptions	2 500 €	6 949 €
CIML	78 075 €	86 877 €
Frais Présidence	3 197 €	
Total couts de réunion	83 772 €	100 524 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 99 601 € et se décompose en :

	2015	2014
Voyage	71 059 €	56 910 €
Missions	28 542 €	33 508 €
Total couts des voyages	99 601 €	90 418 €

Note 20 Détail des couts des frais divers

Les frais divers, 20 505 € correspondent à :

	2015	2014
Pourboires	3 385 €	3 215 €
Services bancaires	4 521 €	3 889 €
Pertes s/ créances irrécouvrables		-6 390 €
Charges diverses	12 599 €	11 724 €
Total frais divers	20 505 €	12 438 €

Note 21 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 214 428 €

Dotation de l'exercice	2015	2014
Logiciels	12 653 €	5 626 €
Bâtiments	48 798 €	48 796 €
Installations générales	41 704 €	28 106 €
Agencements	60 215 €	52 805 €
Matériel de bureau	1 443 €	370 €
Matériel informatique	11 600 €	11 368 €
Serveur système	15 101 €	27 149 €
Mobilier	1 914 €	2 151 €
Total dotation aux amortissements	193 428 €	176 371 €
Comptes clients - reprise provision	21 000 €	240 €
Fonds de pension		11 620 €
Total dotations de l'exercice	21 000 €	11 860 €

La 14^{ème} Conférence Internationale ayant souhaité clarifié l'Article XXIX de la convention de l'OIML en ce qui concerne les États Membres et les Membres Correspondants, les comptes de l'OIML ne font pas apparaître des arriérés supérieurs à trois ans de contributions, la conséquence sur les comptes au 31 décembre 2015 est :

- Perte sur créances irrécouvrables :	- 1 200 €
- Dotation provision créances :	- 21 000 €
- Reprise provision créances :	1 200 €
	<hr/>
- Soit une charge sur les comptes 2015 :	- 21 000 €

Note 22 Détail des produits exceptionnels

Absence de produits exceptionnels au cours de l'exercice 2015.

Note 23 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 10 055 €, correspond principalement à la reprise de la TVA non remboursée sur les travaux sur 10 ans – cf Note 4.

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2014	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Résultat de l'exercice					100 231 €	
Réévaluation immeuble						
Solde net au 31/12/2014	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €
Solde net au 01/01/2015	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €
Résultat de l'exercice					51 277 €	
Réévaluation immeuble						
Solde net au 31/12/2015	55 324 €	1 290 114 €	2 916 837 €	-1 743 643 €	51 277 €	2 569 909 €

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

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2015

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2015		
	2015	2014
Solde des activités	51 277	100 231
+/- Dotations - reprises aux amortissements et provisions	214 428	188 231
+ Impact résolution 11 & 12	0	-6 390
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	265 705	282 072
+/- Variation du BFR lié à l'activité	-207 835	101 370
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	57 870	383 441
- Décaissements liés à l'acquisition d'immobilisations	-186 356	-166 202
+/- Variation des prêts et avances consentis	0	0
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-186 356	-166 202
VARIATION DE LA TRESORERIE NETTE	-128 486	217 240
TRESORERIE D'OUVERTURE	1 743 574	1 526 335
TRESORERIE DE CLOTURE	1 615 088	1 743 574
ECART	0	0



Organisation Internationale de Métrologie Légale

International Organization of Legal Metrology

Annual accounts for the year 2015

Report established on 2 March 2016

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2015

ASSETS	31/12/2015	31/12/2014
Current assets		
Cash	1 615 088 €	1 743 574 €
Member States receivables	165 576 €	130 476 €
Corresponding Members receivables	59 471 €	47 398 €
Orther receivables – Certificats	5 230 €	12 606 €
Other receivables	210 231 €	148 498 €
Prepayments	17 891 €	19 057 €
TOTAL (I)	2 073 488 €	2 101 610 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 378 531 €	1 427 329 €
Fittings	658 650 €	620 190 €
Office equipment	40 601 €	31 714 €
Furniture	1 997 €	3 911 €
Software	970 €	4 677 €
TOTAL (II)	3 131 169 €	3 138 240 €
General total (I to II)	5 204 656 €	5 239 850 €

LIABILITIES	31/12/2015	31/12/2014
Current liabilities		
Member States payables	158 264 €	201 300 €
Other payables	133 714 €	177 148 €
Total current liabilities	291 978 €	378 448 €
Non current liabilities		
Employee benefits	2 342 770 €	2 342 770 €
Other provisions		
Total passif à long terme (II)	2 342 770 €	2 342 770 €
Net assets	2 569 909 €	2 518 632 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-453 530 €	-553 760 €
Result of the year	51 277 €	100 231 €
Total net assets	2 569 909 €	2 518 632 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2015

OPERATING INCOME	31/12/2015	31/12/2014
Member States contributions	2 055 200 €	2 053 800 €
Other operating income	84 697 €	78 769 €
Total Operating income	2 139 897 €	2 132 569 €
OPERATING EXPENSES		
Staff expenses	1 467 903 €	1 412 296 €
Operating expenses	403 674 €	439 520 €
Depreciations	193 428 €	176 371 €
Regularization accounts receivable	20 992 €	-6 723 €
Provision for retirement		11 620 €
Other operating expenses		
Total operating expenses	2 085 996 €	2 033 083 €
OPERATING RESULT	53 901 €	99 486 €
Financial result	7 335 €	10 690 €
Extraordinary result	-9 959 €	-9 945 €
Total non operating results	-2 624 €	745 €
NET RESULT	51 277 €	100 231 €

3 EXECUTION OF THE BUDGET

Budget realization	2014	2014	2015	2015
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 254 930 €	1 304 917 €	1 315 110 €	1 360 376 €
Pension System	110 186 €	107 379 €	112 941 €	107 528 €
Total staff costs	1 365 116 €	1 412 296 €	1 428 051 €	1 467 903 €
Running costs	67 521 €	88 209 €	68 912 €	73 744 €
Administrative costs	67 365 €	80 936 €	68 547 €	70 396 €
Communication costs	55 287 €	56 989 €	56 501 €	60 961 €
Meetings costs - CIML	88 991 €	100 524 €	86 591 €	83 772 €
Travel & accommodation costs	109 336 €	90 418 €	109 017 €	99 601 €
Miscellaneous costs	17 338 €	12 438 €	17 495 €	20 505 €
Special funds for developing count	35 000 €	13 561 €	35 000 €	4 654 €
Total other charges	440 838 €	443 075 €	442 063 €	413 632 €
Depreciations	116 718 €	176 371 €	117 101 €	193 428 €
Provision for retirement	40 000 €	11 620 €	40 000 €	
Provision for uncollected funds	32 200 €	240 €	60 200 €	21 000 €
Total charges other than staff	188 918 €	188 231 €	217 301 €	214 428 €
Total Charges	1 994 872 €	2 043 601 €	2 087 415 €	2 095 963 €
INCOME				
Member State contribution	1 932 000 €	1 960 000 €	1 932 000 €	1 960 000 €
CM Fees	79 800 €	93 800 €	79 800 €	95 200 €
Certificat Fees	70 000 €	78 169 €	70 000 €	84 697 €
Translation Center	15 000 €		15 000 €	
Financial Income	15 000 €	10 690 €	15 000 €	7 335 €
Other Income		1 173 €		8 €
Total income	2 111 800 €	2 143 832 €	2 111 800 €	2 147 240 €
Result	116 928 €	100 231 €	24 385 €	51 277 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2015.

The accounts were closed by the BIML Director according to the provisions of Article 20 of the OIML Financial Regulations – Edition 2012.

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

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

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Accounting principles

Note 1 Main accounting methods

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

Reference currency

The OIML Financial Regulations as revised as of 1st January 2013 says in its Article 2 that the accounting unit provided for in the Convention (Article XXIV) is the Gold Franc whose exchange rate with the French Franc is indicated by the Banque de France.

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

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

Main methods used

The general accounting principles have been applied, respecting the principle of prudence, in conformity with the base hypothesis of continuity of operation, of permanence of the methods from one year to another and of independence of the yearly periods and in conformity with the provisions of the OIML Financial Regulations (FR) revised as of 1st January 2013.

Tangible fixed assets (FR- article 4.1)

The land, buildings, equipment and facilities owned by the OIML are recognized at their current appraised value less accumulated depreciation.

This was reflected in the revaluation of fixed assets and the recognition of revaluation surplus in shareholders'equity at 1st January 2010, at 1st January 2012 and at 1st January 2013.

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

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

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

Intangible fixed assets (FR- article 4.2)

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

Financial instruments (FR article 5)

Within the limits set by the Committee and subject to the Committee's control, the Director is authorized to invest the Organisation's cash and cash equivalents in government bonds with no published rating less than "AAA", certificates of deposit, or insured savings accounts within any Member States of the organization.

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

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

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

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

Trade receivables

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

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

The 14th International Conference wished clarified Article XXIX of the OIML Convention, as regards Member States which have not fully paid their annual contribution. It was decided that:

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

The 14th International Conference wished also clarified Article XXX, second paragraph, of the Convention with respect to the readmission of Member States which have officially been regarded as having resigned. It was decided that:

(a) A Member State which has officially been regarded as having resigned may be readmitted only after it has settled its unpaid contributions, the amount of which is calculated as the total contribution that the Member State would have had to pay over the last three years immediately prior to the year of readmission according to the classification of that Member State at the time of readmission;

(b) The provisions in (a) apply accordingly to Corresponding Members with respect to Corresponding Member fees.

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

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

Revenue recognition

Revenues are recognised according to the accrual method.

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

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

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

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

Reserves

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

Provisions

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

Employees benefits

Under the resolution no. 27 of the 45th CIML Meeting, the pension rights acquired are valued by an actuary and are presented in Note 10.

They are subject to an allowance for expenses determined in accordance with IPSAS
This result is the entry on the liabilities of the provision for pensions calculated in accordance with IPSAS in comparison to the assessments given to the previous year under the previous rule.

Borrowing

OIML is not authorised to borrow.

Extraordinary revenues and expenses

The Bureau's Director shall account for the amount of losses or gains arising in connection with any funds, asset disposals, inventories or other assets, provided that a statement listing all such amounts shall be submitted to the Committee and the Conference, taking into account in particular all differences between theoretical contributions due by Member States and actual payments, insofar as such differences are sufficiently small.

Voluntary contributions – bequests and donations

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

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

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

Notes on the balance sheet

Note 2 Cash and investments details

Details of cash	31/12/2015	31/12/2014
Caisse d'Epargne		985 623 €
LCL Investments	711 854 €	308 769 €
SG Investments	500 000 €	
Banque de France		205 216 €
Chèques Postaux	21 171 €	61 925 €
Crédit Lyonnais	280 564 €	104 806 €
Société Générale	78 745 €	
Caisse	605 €	1 175 €
Banque de Berne	17 817 €	29 782 €
Banque de France – Traduction Center		38 988 €
Interest to be received	4 331 €	7 290 €
Total	1 615 088 €	1 743 574 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2015	31/12/2014
<u>Asset</u>		
Member States	287 376 €	232 476 €
Corresponding Members	59 471 €	47 398 €
Other clients	5 230 €	12 606 €
Provisions for doubtful debts	-121 800 €	-102 000 €
<u>Liabilities</u>		
Member States - Advance	-121 950 €	-163 409 €
Corresponding Members - Advance	-36 314 €	-37 891 €
Total	72 013 €	-10 820 €

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

Member States	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
ALBANIE			14 000
ARABIE SAOUDITE		28 000	
AUTRICHE - Avance	-14 000	-14 000	
BRESIL	112 000		
CAMEROUN	14 000		42 700
CHYPRE	14 000	14 000	
COLOMBIE			2 700
CUBA	26 320	26 320	14 300
EGYPTE - Avance		-28 000	
ETHIOPIE	42 000	42 500	42 700
GRECE		100	
IRAN	1 710	57 710	57 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	14 000		
KAZAKHSTAN - Avance		-28 000	
KENYA - Avance	-9 950	-9 409	1 115
LIBAN	42 000	42 500	42 700
NORVEGE - Avance	-14 000	-14 000	-14 000
NVLE ZELANDE - Avance	-14 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance		-14 000	
REPUBLIQUE SLOVAQUE - Avance		-14 000	
SLOVENIE - Avance	-14 000	-14 000	
SRI LANKA	21 346	21 346	21 346
TUNISIE – Avance			-14 000
	165 426	69 067	168 561

Corresponding Members	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
ARGENTINE	2 800	1 400	
AZERBAIDJAN - Avance		-1 400	
BANGLADESH		1 400	
BENIN	1 400	1 400	1 400
BOSNIE-HERZEGOVINE - Avance			-1 020
BOTSWANA		1 400	
BURKINA FASO	4 200	4 250	4 190
CAMBODGE		1 400	1 400
COMORES	4 200	4 250	4 190
COREE DU NORD	1 400		
REP. DOMINICAINE - Avance	-4 060	-4 060	-5 460
GABON	1 626	226	-1 174
GAMBIE - UNIDO	4 200	2 800	1 400
GEORGIE - Avance		-1 400	-1 400
GUINEE - Avance	-9 111	-10 511	-11 911
HONG KONG - Avance	-1 400	-1 400	
IRAK		1 400	
ISLANDE - Avance	-1 400		
KIRGHIZISTAN	2 800	1 400	
LETTONIE - Avance	-1 400	-1 400	-170
LIBYE	1 123	-277	-1 677
LIBERIA - UNIDO	-100		
LITUANIE - Avance	-1 400		
MADAGASCAR	1 400	1 400	
MAURICE - Avance	-1 400		
MAURITANIE	4 200	2 800	1 400
MONGOLIE - Avance			309
MONTENEGRO - Avance	-1 400		
NEPAL	1 400		2 850
NICARAGUA	4 200	4 250	4 190
NIGERIA	4 200	2 800	1 400
OMAN	1 400	2 850	1 450
OUGANDA	1 400		
OUZBEKISTAN	232	232	232
PANAMA - Avance	-10 517	-11 917	-13 317
PAPOUASIE – NOUVELLE GUINEE	-1 400	1 400	1 400
RWANDA	1 890	490	-910
SEYCHELLES - Avance	-1 400		
SIERRA LEONE - UNIDO		-1 400	1 400
SINGAPOUR - Avance		-1 400	-1 400

Corresponding Members	Situation au 31/12/2015	Situation au 31/12/2014	Situation au 31/12/2013
SOUDAN	4 200	2 800	1 400
SYRIE	4 200	2 800	1 400
TADJIKISTAN	4 200	4 250	4 190
URUGUAY - Avance	-1 326	-2 726	-2 726
YEMEN	1 400		
ZIMBABWE	1 400		
	23 157	9 507	-6 964

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2015	Provision au 31/12/2014
ETHIOPIE	42 000 €	42 500 €
LIBAN	42 000 €	42 500 €
BURKINA FASO	4 200 €	4 250 €
COMMORES	4 200 €	4 250 €
GAMBIE	4 200 €	
MAURITANIE	4 200 €	
NICARAGUA	4 200 €	4 250 €
NIGERIA	4 200 €	
SOUDAN	4 200 €	
SYRIE	4 200 €	
TADJIKISTAN	4 200 €	4 250 €
Total provisions	121 800 €	102 000 €

Note 4 Other receivables details

Other receivables totaling 210 231 € mainly include the advances paid to suppliers for works amounting to 79 294 €, the tax reimbursement agreement from US government for 20 066 €, VAT pending refund for an amount of 15 452 €, the unpaid VAT on the works for 79 558 €. This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 17 891 € include principally payments of annual services or subscriptions of which part is allocated to the year 2016.

Note 6 Long term investments details

This account, amounting to 420 € includes deposits and guarantees.

Note 7 Long term receivables detail

No long term receivable appears.

Note 8 Fixed assets and accumulated depreciations state

	31/12/2015			31/12/2014		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	29 680 €	28 710 €	970 €	20 733 €	16 057 €	4 677 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	251 358 €	1 378 531 €	1 629 889 €	202 560 €	1 427 329 €
General facilities	406 518 €	82 745 €	323 773 €	288 371 €	41 041 €	247 330 €
Fittings	608 405 €	273 528 €	334 877 €	586 173 €	213 313 €	372 861 €
Office equipment	14 415 €	3 722 €	10 693 €	6 512 €	2 279 €	4 233 €
IT equipment	87 163 €	57 255 €	29 908 €	58 035 €	45 655 €	12 380 €
Computer server system	82 858 €	82 858 €		82 858 €	67 757 €	15 101 €
Furniture	35 023 €	33 026 €	1 997 €	35 023 €	31 112 €	3 911 €
TOTAL 31/12	3 943 950 €	813 201 €	3 130 749 €	3 757 594 €	619 773 €	3 137 820 €
TOTAL 01/01	3 757 594 €	619 773 €	3 137 820 €	3 591 392 €	443 402 €	3 147 990 €
Variation	186 356 €	193 428 €	-7 071 €	166 202 €	176 371 €	-10 170 €

Note 9 Other payables detail

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

	31/12/2015	31/12/2014
Urssaf	55 122 €	64 798 €
Ircantec	7 419 €	6 841 €
Health insurance	5 250 €	4 952 €
Foresight	5 966 €	5 481 €
Annual leave	40 312 €	23 360 €
Social debts	114 069 €	105 432 €
Suppliers	1 146 €	6 645 €
Invoices to receive	18 072 €	64 858 €
Suppliers	19 218 €	71 503 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2015.

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

Total of rights acquired at	
At 31/12/2010	2 158 500 €
At 31/12/2011	2 205 900 €
At 31/12/2012	2 272 000 €
At 31/12/2013	2 328 800 €
At 31/12/2014	2 342 770 €
At 31/12/2015 - New Estimation	2 728 410 €
At 31/12/2016	2 675 118 €
At 31/12/2017	2 623 064 €
At 31/12/2018	2 572 504 €
At 31/12/2019	2 523 662 €
At 31/12/2020	2 476 734 €

Note 11 Other provisions analyzis

The OIML did not have any dispute during the year.

Notes on the income statement

Note 12 Member State contribution detail

The contributions of states is 2 055 200 € which decomposes:

	2015	2014
Member State contributions	1 960 000 €	1 960 000 €
Corresponding Members	95 200 €	93 800 €
Total State contributions	2 055 200 €	2 053 800 €

Note 13 Other operating revenue and income detail

The amount of other products, 84 697 € is:

	2015	2014
Certificats	84 697 €	78 169 €
Others		600 €
Total State contributions	84 697 €	78 769 €

Note 14 Staff expenses detail

The total staff costs of 1 467 903 € is divided into:

	2015	2014
Salary BIML	1 067 444 €	1 026 570 €
Social contributions	292 931 €	278 347 €
Retired OIML staff	107 528 €	107 379 €
Total staff costs	1 467 903 €	1 412 296 €

Note 15 Running costs detail

Total running costs of 73 744 € including main items are

	2015	2014
Water & Electricity	12 478 €	10 945 €
Supplies	5 178 €	17 715 €
Maintenance & repair	49 895 €	54 494 €
Insurance	4 516 €	3 384 €
Property tax	1 678 €	1 670 €
Total running costs	73 744 €	88 209 €

Note 16 Administrative costs detail

The amount of administrative costs is 70 396 € and is divided into:

	2015	2014
Fournitures administratives	2 445 €	3 554 €
Maintenance	35 078 €	40 652 €
Documentation	1 424 €	1 504 €
Honoraires	24 959 €	27 913 €
Téléphone	6 489 €	7 313 €
Total couts administratif	70 396 €	80 936 €

Note 17 Communication costs detail

The total cost of communication, 60 961 €, equal to:

	2015	2014
Publications and medals	15 554 €	14 277 €
Postal	11 856 €	10 618 €
Carriers	420 €	162 €
Internet	33 131 €	31 932 €
Total communication costs	60 961 €	56 989 €

Note 18 Meeting costs detail

The retail cost of meeting, 83 772 € is:

	2015	2014
Conférence fees		6 699 €
Receptions	2 500 €	6 949 €
CIML	78 075 €	86 877 €
Presidency fees	3 197 €	
Total meeting costs	83 772 €	100 524 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 99 601 € is divided into:

	2015	2014
Travel	71 059 €	56 910 €
Missions	28 542 €	33 508 €
Total travel and accomodation costs	99 601 €	90 418 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 20 505 € corresponding to:

	2015	2014
Tips	3 385 €	3 215 €
Bank charges	4 521 €	3 889 €
Loan losses		-6 390 €
Various expenses	12 599 €	11 724 €
Total miscellaneous costs	20 505 €	12 438 €

Note 21 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 214 428 €

Annual endowment	2015	2014
Software	12 653 €	5 626 €
Buildings	48 798 €	48 796 €
General facilities	41 704 €	28 106 €
Fittings	60 215 €	52 805 €
Office equipment	1 443 €	370 €
IT equipment	11 600 €	11 368 €
Computer server system	15 101 €	27 149 €
Furniture	1 914 €	2 151 €
Total endowment to depreciations	193 428 €	176 371 €
Clients accounts - recovery provision	21 000 €	240 €
Pension system		11 620 €
Total annual endowments	21 000 €	11 860 €

The 14th International Conference who wanted clarified Article XXIX of the OIML Convention as regards Member States and Corresponding Members, the OIML accounts do not appear more than three years of contributions arrears, effect on the financial statements at 31 December 2015 is:

- Loss on bad debt :	- 1 200 €
- Depreciation allowance claim:	- 21 000 €
- Reversal of provision for receivables :	1 200 €
	<hr/>
- Either a charge in the 2015 financial statements :	- 21 000 €

Note 22 Extraordinary income detail

No extraordinary income during the year 2015.

Note 23 Extraordinary expenses detail

The exceptional charge for the year, 10 055 €, mainly corresponds to the recovery of 10 years on unpaid VAT on the work - see Note 4.

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2014	55 324 €	1 290 114 €	2 916 837 €	-1 890 559 €	46 685 €	2 418 401 €
Result of the year					100 231 €	
Revaluation bulding						
Net at 31/12/2014	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €
Net at 01/01/2015	55 324 €	1 290 114 €	2 916 837 €	-1 843 874 €	100 231 €	2 518 632 €
Result of the year					51 277 €	
Revaluation bulding						
Net at 31/12/2015	55 324 €	1 290 114 €	2 916 837 €	-1 743 643 €	51 277 €	2 569 909 €

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

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2015

CASH-FLOW STATEMENT AT DECEMBER 31, 2015		
	2015	2014
Balance of activities	51 277	100 231
+/- Net endowment to depreciations and provisions	214 428	188 231
+ Impact résolution 11 & 12	0	-6 390
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	265 705	282 072
+/- Variation in the Working Capital requirement related to the activity	-207 835	101 370
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	57 870	383 441
- Outgoing related to the acquirements of assets	-186 356	-166 202
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-186 356	-166 202
VARIATION IN NET CASHFLOW	-128 486	217 240
OPENING CASH	1 743 574	1 526 335
CLOSING CASH	1 615 088	1 743 574
DIFFERENCE	0	0

Budget realization	2014 Voted	2014 Realized	2015 Voted	2015 Realized	2015 difference
CHARGES					
Active staff	1 254 930	1 304 917	1 315 110	1 360 376	
Pension System	110 186	107 379	112 941	107 528	
Total staff costs	1 365 116	1 412 296	1 428 051	1 467 903	- 39 852
Running costs	67 521	88 209	68 912	73 744	
Administrative costs	67 365	80 936	68 547	70 396	
Communication costs	55 287	56 989	56 501	60 961	
Meetings costs - CIML	88 991	100 524	86 591	83 772	
Travel & accommodation costs	109 336	90 418	109 017	99 601	
Miscellaneous costs	17 338	12 438	17 495	20 505	
Special funds for developing count	35 000	13 561	35 000	4 654	
Total other charges	440 838	443 075	442 063	413 632	28 431
Depreciations	116 718	176 371	117 101	193 428	
Provision for retirement	40 000	11 620	40 000		
Provision for uncollected funds	32 200	240	60 200	21 000	
Total charges other than staff	188 918	188 231	217 301	214 428	2 873
Total Charges	1 994 872	2 043 601	2 087 415	2 095 963	- 8 548
INCOME					
Member State contribution	1 932 000	1 960 000	1 932 000	1 960 000	
CM Fees	79 800	93 800	79 800	95 200	
Certificat Fees	70 000	78 169	70 000	84 697	
Translation Center	15 000		15 000		
Financial Income	15 000	10 690	15 000	7 335	
Other Income		1 173		8	
Total income	2 111 800	2 143 832	2 111 800	2 147 240	35 440
Result	116 928	100 231	24 385	51 277	26 892

Annex B
Member State classification review

Etats Membres (en 2016) Member States (in 2016)	Population (million)	World Bank data 2014	Multiplier by population only	Current Multiplier as of 2016	Current Discrepancy (before rise)	World Bank GNI per capita 2014	OIML allowed declassific ation	adjustment	Multiplier after adjustment	Check for more adjustment	Outcome	2016	2017	2018	2019	2020
*Pays bénéficiant d'un déclassement *Countries benefiting from a lower class.																
Afrique du Sud	54	4	4	4	6800					4 OK		56 000	56 000	56 000	56 000	56 000
Albanie	2	1	1	1	4450					1 OK		14 000	14 000	14 000	14 000	14 000
Algérie	38	2	2	2	5490					2 OK		28 000	28 000	28 000	28 000	28 000
Allemagne	80	4	4	4	47640					4 OK		56 000	56 000	56 000	56 000	56 000
Arabie Saoudite	30	2	2	2	25140					2 OK		28 000	28 000	28 000	28 000	28 000
Australie	23	2	2	2	64540					2 OK		28 000	28 000	28 000	28 000	28 000
Autriche	8	1	1	1	49670					1 OK		14 000	14 000	14 000	14 000	14 000
Republique de Belarus	9	1	1	1	7340					1 OK		14 000	14 000	14 000	14 000	14 000
Belgique	11	2	1	1	47260			1	2	OK		14 000	14 000	28 000	28 000	28 000
Bresil	206	8	8	8	11530					8 OK		112 000	112 000	112 000	112 000	112 000
Bulgarie	7	1	1	1	7620					1 OK		14 000	14 000	14 000	14 000	14 000
Cambodia	15	2	1	1	1500			1	ADJ	OK -1 class		14 000	14 000	14 000	14 000	14 000
Cameroun	20	2	1	1	1350			2 class	1 ADJ	OK-2 class		14 000	14 000	14 000	14 000	14 000
Canada	35	2	2	2	51630					2 OK		28 000	28 000	28 000	28 000	28 000
Republique Populaire de Chine	1 364	8	8	8	7400					8 OK		112 000	112 000	112 000	112 000	112 000
Chypre	1	1	1	1	26370					1 OK		14 000	14 000	14 000	14 000	14 000
Colombie	60	4	4	4	7970					4 OK		56 000	56 000	56 000	56 000	56 000
Republique de Corée	50	4	4	4	27090					4 OK		56 000	56 000	56 000	56 000	56 000
Croatie	4	1	1	1	12980					1 OK		14 000	14 000	14 000	14 000	14 000
Cuba	11	2	2	2	8550					2 OK		28 000	28 000	28 000	28 000	28 000
Danemark	5	1	1	1	61130					1 OK		14 000	14 000	14 000	14 000	14 000
Egypte	89	4	2	2	3050			1 class	2 ADJ	OK -1 class		28 000	28 000	28 000	28 000	28 000
Espagne	46	4	4	4	29440					4 OK		56 000	56 000	56 000	56 000	56 000
Etats-Unis d'Amerique	318	8	8	8	55200					8 OK		112 000	112 000	112 000	112 000	112 000
Finlande	5	1	1	1	48420					1 OK		14 000	14 000	14 000	14 000	14 000
France	66	4	4	4	42960					4 OK		56 000	56 000	56 000	56 000	56 000
Grece	10	1	2	2	22680				-1	OK		28 000	14 000	14 000	14 000	14 000
Hongrie	9	1	1	1	13340					1 OK		14 000	14 000	14 000	14 000	14 000
Inde	1 295	8	2	2	1570			2 classes	2 ADJ	OK -2 class		28 000	28 000	28 000	28 000	28 000
Indonesie	254	8	4	4	3630			1 class	4 ADJ	OK -1 class		56 000	56 000	56 000	56 000	56 000
Republique Islamique d'Iran	78	4	4	4	7120					4 OK		56 000	56 000	56 000	56 000	56 000
Irlande	4	1	1	1	46550					1 OK		14 000	14 000	14 000	14 000	14 000
Israel	8	1	1	1	35320					1 OK		14 000	14 000	14 000	14 000	14 000
Italie	61	4	4	4	34270					4 OK		56 000	56 000	56 000	56 000	56 000
Japon	127	8	8	8	42000					8 OK		112 000	112 000	112 000	112 000	112 000
Kazakhstan	17	2	2	2	11850					2 OK		28 000	28 000	28 000	28 000	28 000
Kenya	44	2	1	1	1290			2 classes	1 ADJ	OK - 2 class		14 000	14 000	14 000	14 000	14 000
Macedoine, Ex-R.Y. de	2	1	1	1	5150					1 OK		14 000	14 000	14 000	14 000	14 000
Maroc	33	2	1	1	3070			1 class	1 ADJ	OK -1 class		14 000	14 000	14 000	14 000	14 000
Monaco	0	1	1	1	197460					1 OK		14 000	14 000	14 000	14 000	14 000
Norvege	5	1	1	1	103630					1 OK		14 000	14 000	14 000	14 000	14 000
Nouvelle-Zelande	4	1	1	1	41070					1 OK		14 000	14 000	14 000	14 000	14 000
Pakistan	185	8	1	1	1490			2 classes	1	ADJ	OK - 1 class	14 000	14 000	28 000	28 000	28 000
Pays-Bas	16	2	2	2	51890					2 OK		28 000	28 000	28 000	28 000	28 000
Pologne	37	2	2	2	13690					2 OK		28 000	28 000	28 000	28 000	28 000
Portugal	10	1	1	1	21360					1 OK		14 000	14 000	14 000	14 000	14 000
Roumanie	19	2	2	2	9520					2 OK		28 000	28 000	28 000	28 000	28 000
Royaume-Uni	64	4	4	4	43430					4 OK		56 000	56 000	56 000	56 000	56 000
Russie	143	8	8	8	13220					8 OK		112 000	112 000	112 000	112 000	112 000
Serbie	7	1	1	1	5820					1 OK		14 000	14 000	14 000	14 000	14 000
Republique Slovaque	5	1	1	1	17750					1 OK		14 000	14 000	14 000	14 000	14 000
Slovenie	2	1	1	1	23580					1 OK		14 000	14 000	14 000	14 000	14 000
Sri Lanka	20	2	1	1	3460			1 class	1 ADJ	OK -1 class		14 000	14 000	14 000	14 000	14 000
Suede	9	1	1	1	61610					1 OK		14 000	14 000	14 000	14 000	14 000
Suisse	8	1	1	1	88120					1 OK		14 000	14 000	14 000	14 000	14 000
Republique-Unie de Tanzanie	51	4	1	1	920			3 classes	1 ADJ	OK - 3 classes		14 000	14 000	14 000	14 000	14 000
Republique Tchèque	10	1	1	1	18370					1 OK		14 000	14 000	14 000	14 000	14 000
Thailand	67	4	4	4	5780					4 OK		56 000	56 000	56 000	56 000	56 000
Tunisie	10	1	1	1	4230			1 class	1 OK			14 000	14 000	14 000	14 000	14 000
Turquie	75	4	4	4	10830					4 OK		56 000	56 000	56 000	56 000	56 000
Vietnam	90	4	1	1	1890			2 classes	1 ADJ	OK - 2 classes		14 000	14 000	14 000	14 000	14 000
Zambie	15	2	1	1	1680			2 classes	1 ADJ	OK - 2 classes		14 000	14 000	14 000	14 000	14 000
62 Member States			167	145						146		2030 000	2016 000	2044 000	2044 000	2044 000

Base contribution 14 000 for 2016 per footnote 14 000 14 000 14 000 14 000 14 000

reduction 1 class 4200 4125 rounded up to next 100
reduction 2 class 2100 4200 divided by 2 per resolution
reduction 3 class 1100 1045 rounded up to next 100

k. Estimated to be upper middle income (\$4,126 to \$12,735). l. Estimated to be high income (\$12,736 or more). m. Estimated to be low income (\$1,045 or less). n. Estimated to be lower middle income (\$1,046 to \$4,125).

Annex C
Proposed budget for the 2017-2020 financial period



BUDGET 2017 – 2020

	2016 (for comparison)	2017	2018	2019	2020	Total (2017-2020)
INCOMES						
Member State Contri. – 0%	1 932 000	2 016 000	2 044 000	2 044 000	2 044 000	8 148 000
C M Fees – 0%	79 800	91 000	91 000	91 000	91 000	364 000
Certificates Fees	70 000	77 000	77 000	80 500	80 500	315 000
Translation Center	15 000	0	0	0	0	0
Financial Income	15 000	8 000	8 500	8 500	9 000	34 000
TOTAL INCOMES	2 111 800	2 192 000	2 220 500	2 224 000	2 224 500	8 861 000
CHARGES						
<i>Active Staff less OIML-CS Costs</i>	<i>n/a</i>	<i>1 297 715</i>	<i>1 308 289</i>	<i>1 313 868</i>	<i>1 343 220</i>	
OIML-CS Staff Costs	<i>n/a</i>	<i>64400</i>	<i>71000</i>	<i>74900</i>	<i>77000</i>	
Active Staff (TOTAL)	1 341 312	1 362 115	1 379 289	1 388 768	1 420 220	5 550 392
Pension System	115 764	111 872	114 110	116 392	118 720	461 093
TOTAL STAFF COSTS	1 457 076	1 473 987	1 493 398	1 505 160	1 538 939	6 011 485
<i>Running Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>72868</i>	<i>74326</i>	<i>75812</i>	<i>77328</i>	
OIML-CS Running Costs	<i>n/a</i>	<i>2351</i>	<i>2398</i>	<i>2446</i>	<i>2494</i>	
Running Costs (TOTAL)	70 337	75 219	76 723	78 258	79 823	310 022
Administrative Costs	69 750	71 614	72 854	74 116	75 400	293 984
<i>Communication Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>59 957</i>	<i>60 873</i>	<i>61 804</i>	<i>62 750</i>	
OIML-CS Communication Costs	<i>n/a</i>	<i>1 934</i>	<i>1 964</i>	<i>1 994</i>	<i>2 024</i>	
Communication Costs (TOTAL)	57 748	61 891	62 837	63 798	64 774	253 300
<i>CIML Meeting</i>	<i>n/a</i>	<i>106 050</i>	<i>107 111</i>	<i>108 182</i>	<i>129 263</i>	
<i>Additional Seminar</i>	<i>n/a</i>	<i>5 782</i>	<i>5 869</i>	<i>5 957</i>	<i>6 047</i>	
Meetings Costs – CIML plus Seminar (TOTAL)	87 890	111 832	112 980	114 139	135 310	474 261
<i>T & A Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>91 593</i>	<i>93 465</i>	<i>95 374</i>	<i>97 322</i>	
OIML-CS T & A Costs	<i>n/a</i>	<i>2 000</i>	<i>2 000</i>	<i>2 000</i>	<i>2 000</i>	
Travel & Accommodation Costs – BIML (TOTAL)	111 742	93 593	95 465	97 374	99 322	385 753
Miscellaneous Costs	17 653	20 813	21 061	21 312	21 567	84 753
Search for AD	<i>n/a</i>	40 000	15 000			55 000
Search for Director	<i>n/a</i>		40 000	30 000		70 000
Special Fund for CEEMS	35 000	35 000	35 000	35 000	35 000	140 000
TOTAL OTHER CHARGES	450 120	509 962	531 920	513 997	511 195	2 067 074
Depreciations	118 670	186 750	190 500	189 250	155 500	722 000
Provision for retirement	40 000	0	0	0	0	
Provision for uncollected funds	60 200	14 000	14 000	14 000	14 000	56 000
TOTAL DEPRECIATIONS & PROVISIONS	218 870	200 750	204 500	203 250	169 500	778 000
TOTAL CHARGES	2 126 066	2 184 700	2 229 818	2 222 407	2 219 635	8 856 559
RESULT	-14 266	7 300	-9 318	1 593	4 865	4 441
Total Coefficient	138	144	146	146	146	

See other tabs for details

Includes Thailand, Cambodia and changes to Belgium, Pakistan, Greece

CS System Certificate Income	77000	77000	80500	80500	315000
CS System TotalCosts	70685	77332	81280	83429	312725
Result					2275



BUDGET 2017 – 2020

INCOMES	2015 ACTUAL (for comparison)	2017	2018	2019	2020	Total (2017-2020)			
Member State Contri. – 0%	1 960 000	2 016 000	2 044 000	2 044 000	2 044 000	8 148 000			
C M Fees – 0%	95 200	91 000	91 000	91 000	91 000	364 000			
Certificates Fees	84 697	77 000	77 000	80 500	80 500	315 000			
Translation Center	0	0	0	0	0	0			
Financial Income	7 335	8 000	8 500	8 500	9 000	34 000			
TOTAL INCOMES	2 147 240	2 192 000	2 220 500	2 224 000	2 224 500	8 861 000			
CHARGES									
						2020-2017	% Increase	% of Total 2020	
<i>Active Staff less OIML-CS Costs</i>	<i>n/a</i>	<i>1 297 715</i>	<i>1 308 289</i>	<i>1 313 868</i>	<i>1 343 220</i>				
<i>OIML-CS Staff Costs</i>	<i>n/a</i>	<i>64 400</i>	<i>71 000</i>	<i>74 900</i>	<i>77 000</i>				
Active Staff (TOTAL)	1 360 376	1 362 115	1 379 289	1 388 768	1 420 220	58 105	4,27	63,98	
Pension System	107 528	111 872	114 110	116 392	118 720	6 847	6,12	5,35	
TOTAL STAFF COSTS	1 467 903	1 473 987	1 493 398	1 505 160	1 538 939	64 952	4,41	69,33	
						2020-2017	% Increase	% of Total 2020	
<i>Running Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>72 868</i>	<i>74 326</i>	<i>75 812</i>	<i>77 328</i>				
<i>OIML-CS Running Costs</i>	<i>n/a</i>	<i>2 351</i>	<i>2 398</i>	<i>2 446</i>	<i>2 494</i>				
Running Costs (TOTAL)	73 744	75 219	76 723	78 258	79 823	4 604	6,12	3,60	
Administrative Costs	70 396	71 614	72 854	74 116	75 400	3 786	5,29	3,40	
<i>Communication Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>59 957</i>	<i>60 873</i>	<i>61 804</i>	<i>62 750</i>				
<i>OIML-CS Communication Costs</i>	<i>n/a</i>	<i>1 934</i>	<i>1 964</i>	<i>1 994</i>	<i>2 024</i>				
Communication Costs (TOTAL)	60 961	61 891	62 837	63 798	64 774	2 883	4,66	2,92	
<i>CIML Meeting</i>	<i>n/a</i>	<i>106 050</i>	<i>107 111</i>	<i>108 182</i>	<i>129 263</i>				
<i>Additional Seminar</i>	<i>n/a</i>	<i>5 782</i>	<i>5 869</i>	<i>5 957</i>	<i>6 047</i>				
Meetings Costs – CIML plus Seminar (TOTAL)	83 772	111 832	112 980	114 139	135 310	23 478	20,99 incl VAT	6,10	
<i>T & A Costs less OIML-CS Costs</i>	<i>n/a</i>	<i>91 593</i>	<i>93 465</i>	<i>95 374</i>	<i>97 322</i>				
<i>OIML-CS T & A Costs</i>	<i>n/a</i>	<i>2 000</i>	<i>2 000</i>	<i>2 000</i>	<i>2 000</i>				
Travel & Accommodation Costs – BIML (TOTAL)	99 601	93 593	95 465	97 374	99 322	5 729	6,12 no MoH	4,47	
Miscellaneous Costs	20 505	20 813	21 061	21 312	21 567	754	3,62	0,97	
Search for AD	<i>n/a</i>	40 000	15 000						
Search for Director	<i>n/a</i>		40 000	30 000					
Special Fund for Developing Countries	4 654	35 000	35 000	35 000	35 000	0	0,00	1,58	
Training for Technical Work	0	100 000	75 000	75 000					
TOTAL OTHER CHARGES	413 632	609 962	606 920	588 997	511 195	41 233	46,80	23	
						2020-2017	% Increase	% of Total 2020	
Depreciations	193 428	186 750	190 500	189 250	155 500	-31 250	-16,73	7,01	
Provision for retirement	0	0	0	0	0	0		0,00	
Provision for uncollected funds	21 000	14 000	14 000	14 000	14 000	0		0,63	
TOTAL DEPRECIATIONS & PROVISIONS	214 428	200 750	204 500	203 250	169 500	-31 250	-15,57	7,64	
						2020-2017	% Increase	% of Total 2020	
TOTAL CHARGES	2 095 963	2 284 700	2 304 818	2 297 407	2 219 635	-65 065	-2,85		
RESULT	51 277	-92 700	-84 318	-73 407	4 865	-245 559			
Total Coefficient	140	144	146	146	146	Includes Thailand, Cambodia and changes to Belgium, Pakistan, Greece			

See other tabs for details

CS System Certificate Income	77 000	77 000	80 500	80 500	315 000
CS System Total Costs	70 685	77 332	81 280	83 429	312 725
Result					2 275

Annex D

15th International Conference on Legal Metrology

Item 6

Sanctioning of OIML publications

Below is a list of all OIML Documents, Recommendations and Vocabularies that were either:

- approved by the CIML at its 48th Meeting (2013), 49th Meeting (2014) and 50th Meeting (2015), or
 - submitted to the 51st CIML Meeting (2016) for approval.
-

2013

Approved at the 48th CIML Meeting (Resolutions 2013/11 and 2013/19)

- R 46-3 *Active electrical energy meters – Part 3: Test report format*
 - R 49-1 *Water meters for cold potable water and hot water– Part 1: Metrological and technical requirements*
 - R 49-2 *Water meters for cold potable water and hot water – Part 2: Test methods*
 - R 49-3 *Water meters for cold potable water and hot water – Part 3: Test report format*
 - R 144 *Instruments for continuous measuring CO and NOx in stationary source emissions*
 - R 100 *Atomic absorption spectrometer systems for measuring metal pollutants*
 - D 11 *General requirements for measuring instruments – Environmental conditions*
 - V 1 *International vocabulary of terms in legal metrology (VIML)*
-

2014

Approved at the 49th CIML Meeting (Resolution 2014/15)

- Amd R 35-1 *Material measures for length for general use – Part 1: Metrological and technical requirements*
 - R 50-1 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 1: Metrological and technical requirements*
 - R 50-2 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 2: Test procedures*
 - R 50-3 *Continuous totalizing automatic weighing instruments (belt weighers) – Part 3: Test report format*
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- R 117-2 *Dynamic measuring systems for liquids other than water*
– Part 2: *Metrological controls and performance tests*
- R 117-3 *Dynamic measuring systems for liquids other than water*
– Part 3: *Test report format*
- R 139-1 *Compressed gaseous fuels measuring systems for vehicles*
– Part 1: *Metrological and technical requirements*
- R 139-2 *Compressed gaseous fuels measuring systems for vehicles*
– Part 2: *Metrological controls and performance tests*

Direct CIML online approval in 2014

- R 137-3 *Gas meters – Part 3: Test report format*
 - Amd R 137-1 *Gas meters – Part 1: Metrological and technical requirements*
 - Amd R 137-2 *Gas meters – Part 2: Metrological controls and performance tests*
-

2015

Approved at the 50th CIML Meeting (Resolution 2015/14)

- R 79 *Labeling requirements for prepackages*
 - R 139-3 *Compressed gaseous fuels measuring systems for vehicles*
– Part 3: *Test report format*
 - R 145 *Ophthalmic instruments - Impression and applanation tonometers*
-

2016

Submitted for approval at the 51st CIML Meeting (See CIML Item 9.1)

- R 59 *Moisture meters for cereal grains and oilseeds*
- R 87 *Quantity of product in prepackages*
- New R *Protein measuring instruments for cereal grains and oilseeds*
- New R *Standard blackbody radiator for the temperature range from –50 °C to 2500 °C*