
Sixteenth International Conference
on Legal Metrology

Online

20–21 October 2021

DRAFT MINUTES

DRAFT MINUTES: 16th Conference (2021)



ORGANISATION INTERNATIONALE
DE METROLOGIE LEGALE

INTERNATIONAL ORGANIZATION
OF LEGAL METROLOGY

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General information

Date and place of the Sixteenth 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.

Due to the COVID-19 pandemic, the Sixteenth Conference was held online via the Zoom platform. Consequently, the President of the International Committee of Legal Metrology convoked the Sixteenth Conference which was held on 20 and 21 October 2021.

Organisation of the Conference

The Conference was organised 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.

Summons and invitations

The President of the International Committee of Legal Metrology summoned the Member States of the Organisation 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
CAMBODIA	KAZAKHSTAN	SRI LANKA
CANADA	KENYA	SWEDEN
COLOMBIA	KOREA (R.)	SWITZERLAND
CROATIA	MONACO	TANZANIA
CUBA	MOROCCO	THAILAND
CYPRUS	NETHERLANDS	TUNISIA
CZECH REPUBLIC	NEW ZEALAND	TURKEY
DENMARK	NORWAY	UKRAINE
EGYPT	P.R. CHINA	UNITED KINGDOM
FINLAND	PAKISTAN	UNITED STATES
FRANCE	POLAND	VIET NAM
GERMANY	PORTUGAL	ZAMBIA
GREECE	REPUBLIC OF NORTH MACEDONIA	

Corresponding Members

ANGOLA	GUYANA	MOZAMBIQUE
ARGENTINA	HONG KONG	NAMIBIA
AZERBAIJAN	ICELAND	NEPAL
BAHRAIN	IRAQ	NIGERIA
BANGLADESH	JORDAN	OMAN
BARBADOS	KIRIBATI	PANAMA
BENIN	KUWAIT	PAPUA NEW GUINEA
BOLIVIA	KYRGYZSTAN	PARAGUAY
BOSNIA AND HERZEGOVINA	LATVIA	PERU
BOTSWANA	LITHUANIA	PHILIPPINES
CHINESE TAIPEI	LUXEMBURG	QATAR
COSTA RICA	MADAGASCAR	RWANDA
DOMINICAN REPUBLIC	MALAWI	SEYCHELLES
ECUADOR	MALAYSIA	SIERRA LEONE
ESTONIA	MALI	SINGAPORE
FIJI	MALTA	SUDAN
GABON	MAURITIUS	TRINIDAD AND TOBAGO
GEORGIA	MEXICO	UGANDA
GHANA	MOLDOVA	UNITED ARAB EMIRATES
GUATEMALA	MONGOLIA	URUGUAY
GUINEA	MONTENEGRO	UZBEKISTAN

Organisations in Liaison

AQUA	IAF	IWA
BIPM	ICC	MARCOGAZ
CECIP	ICT	NGV Global
CECOD	ICUMSA	NGVA Europe
COCERAL	IEC	OECD
CODEX	IFCC	OIV
Consumers International	IGC	ORGALIME
EHP	IGU	SEAFDEC
ESMIG	IICA	SYNACOMEX
EURAMET	IIF	UNCITRAL
EUREAU	ILAC	UNCTAD
EURELECTRIC/UNIPEDA	IMO	UNIDO
FAO	ISO	WCO
FARECOGAZ	ISWIM	WHO
FEA	IUPAC	WTO TBT
FIVS	IUPAP	WWTG

Agenda

Version 3

(approved by the Conference on 2021-10-20)

Session 1: Wednesday 20 October 10:00-13:30 UTC

- 1 Opening remarks and meeting protocol**
- 2 Approval of the agenda**
- 3 Election of the Conference President and Vice-Presidents**
- 4 Confirmation that in-person and online participation in OIML meetings is equivalent**
- 5 Approval of the minutes of the 15th Conference**
- 6 Report by the CIML President for the period 2017–2021**
- 7 Report on the 2017–2021 financial period**
- 8 Overview of Members in arrears and actions taken**
- 9 Approval of the accounts for 2016, 2017, 2018, 2019 and 2020**
- 10 Budget for the 2022–2025 financial period**
 - 10.1 Member State and Corresponding Member classes and fees
 - 10.2 Proposed budget for the 2022–2025 financial period
 - 10.3 Policy on the OIML Operating Reserve Fund
- 11 Review and approval of Draft Conference Resolutions (Session 1)**
 - 11.1 Explanation of the voting procedure
 - 11.2 Review of Draft Conference Resolutions from this session
 - 11.3 Online voting

Session 2: Thursday 21 October 10:00-13:30 UTC

- 12 Sanctioning of OIML publications**
- 13 Report on the work of the OIML for the period 2017–2021**
 - 13.1 Organisation, management and staff of the BIML
 - 13.2 Technical work
 - 13.3 OIML Certification System (OIML-CS)
 - 13.4 Countries and Economies with Emerging Metrology Systems (CEEMS)
 - 13.5 Activities with organisations in liaison
- 14 Date and venue of the next Conference**
- 15 Review and approval of Draft Conference Resolutions (Session 2)**
 - 15.1 Review of Draft Conference Resolutions from this session
 - 15.2 Online voting
- 16 Closing remarks**

16th International Conference on Legal Metrology

Session 1 – 20 October 2021

1 Opening remarks and meeting protocol

1.1 Opening remarks

Dr Schwartz, CIML President, welcomed delegates to the meeting. He said it was his pleasure to welcome them to the 16th International Conference on Legal Metrology, which he remarked was the first Conference held online in the history of the OIML. In addition, it was the first Conference that had been postponed by a year, which had been done in the hope that an in-person Conference could have been held at the present time. Unfortunately, the ongoing pandemic had again prevented this, but he was pleased that video-conferencing technology had allowed even more participants to attend. He announced that there was a record number of 250 registered participants, representing about 80 countries and economies from all continents. He also declared that since 57 Member States had registered for the Conference, the quorum of 42 (two-thirds of 62 Member States) was easily met, and he was therefore confident that decisions could be taken online, as had been the case during the pre-Conference sessions of the 56th CIML Meeting earlier that week. He extended a warm welcome to all representatives of Member States and ministries, Corresponding Members, observer countries and economies and organisations in liaison, and, of course, to the Members of Honour. He wished delegates a successful 16th International Conference, and handed over to BIML Assistant Director, Mr Ian Dunmill, who would briefly explain the meeting schedule and protocol for the Conference.

1.2 Meeting protocol

Mr Dunmill pointed out that the meeting was being recorded so that the minutes could be drafted; by participating in the meeting delegates were consenting to the recording being made. He asked delegates to keep their microphones muted unless requested to take the floor, then explained the Zoom screen name format. He also informed participants that simultaneous interpretation was available in English and French. Any delegates who wished to speak at any point during the meeting should request the floor using the “Raise hand” function in Zoom.

Mr Dunmill emphasised that the OIML was committed to ensuring that all participants were able to participate fully in the Conference. He handed back to Dr Schwartz.

2 Approval of the agenda

Dr Schwartz asked delegates to consider the proposed Conference agenda, the latest version of which was version 3, which had been uploaded to the Conference website the previous week. He stated that once again, there would be two Conference sessions that day and two the following day, and at the end of each day’s session there would be a review of the draft resolutions, followed by online voting, very much like that carried out at the CIML meeting earlier that week. He asked delegates if they had any questions or comments on the proposed agenda. There were no hands raised, so Dr Schwartz stated that the agenda was agreed. He asked Mr Dunmill to read the first draft resolution, which would be voted on at the end of that day’s session. Mr Dunmill read:

Resolution Conference/2021/01

The Conference,

Approves the agenda for the 16th International Conference on Legal Metrology (OIML Conference).

Mr Dunmill stated that in order to make the wording shorter and clearer to read for the purposes of the draft resolutions, the 16th International Conference on Legal Metrology would be referred to as “OIML Conference” He explained that this draft resolution would be presented for approval at the end of this day’s session.

3 Election of the Conference President and Vice-Presidents

Dr Schwartz told delegates that, as he had already explained at the CIML meeting the previous day, according to Article IX of the OIML Convention “*The Conference shall elect from its Members, ... , a President and two Vice-Presidents to whom is attached the Director of the Bureau, as secretary.*”

He continued that under the current circumstances of an online Conference, the Committee had decided the previous day that the nominees would be as follows:

Conference President: CIML First Vice-President, Dr Charles Ehrlich,

Conference Vice-Presidents: CIML Second Vice-President, Dr Bobjoseph Mathew,

CIML President, Dr Roman Schwartz.

He stated that there was no guidance in the Convention as to how the election should be done, especially not for an online Conference such as the current meeting. He suggested that if delegates did not agree with this proposal they should please raise their hands. After a short pause, he stated that he did not see any hands raised, so the proposal was accepted and Dr Ehrlich was elected as President of the Conference.

Mr Dunmill read the relevant draft resolution:

Resolution Conference/2021/02

The Conference,

Having regard to Article IX of OIML B 1:1968 *OIML Convention*,

Elects Dr Charles Ehrlich as President for the 16th OIML Conference, and

Elects Dr Roman Schwartz and Dr Bobjoseph Mathew as Vice-Presidents for the 16th OIML Conference.

Dr Ehrlich thanked Dr Schwartz for his confidence and support, and Members for their support, saying that it was an honour and a privilege for him to take on this role, and he was looking forward to chairing this important Conference.

Dr Ehrlich mentioned that the draft resolutions which delegates would be considering during this session, as well as the following day, would be very similar to those in the Working Document, although there would be some slight editorial modifications. In the case of agenda item 10 on the budget, he highlighted that there would be one additional draft resolution, because one of the draft resolutions in the Working Document had been split into two separate draft resolutions.

4 Confirmation that in-person and online participation in OIML meetings is equivalent

Dr Ehrlich remarked that this was a very important subject for the Conference to consider, and asked Dr Schwartz to present this item.

Dr Schwartz stated that he would make his presentation as brief as possible. This item used the report he had presented at the Committee meeting under agenda item 4.2 on the Monday of that week, and both reports were based on the same Addendum, which had been made available as Conference Addendum 4 and CIML Addendum 4.2. He reported that based on this, the CIML had approved its Resolution CIML/2021/04, and had thus decided that in-person and online participation in all OIML meetings were to be considered to be equivalent. He added that he would highly appreciate it if the Conference would confirm and endorse this decision of the Committee, by approving the respective draft resolution later at the end of this session. He asked Mr Dunmill to read the respective draft resolution. Mr Dunmill read:

Resolution Conference/2021/03

The Conference,

Endorses Resolution CIML/2021/04 of the 56th Meeting of the International Committee of Legal Metrology (CIML Meeting), and

Resolves that in-person and online participation in OIML Conferences is also considered to be equivalent.

Mr Dunmill stated that the “56th Meeting of the International Committee of Legal Metrology” would for the sake of brevity henceforth be referred to as “CIML meeting” in the draft resolutions.

He explained that this draft resolution formalised the fact that in-person and online participation in OIML Conferences is also considered to be equivalent, thus extending that principle to the Conference, as the CIML could not decide for the Conference.

Dr Ehrlich reiterated that this would be voted on at the end of the current session.

5 Approval of the minutes of the 15th Conference

Dr Ehrlich stated that the draft minutes of the 15th Conference in Strasbourg could be found under Addendum 5 to the Conference Working Document. He asked delegates if they had any comments on the draft minutes. There were no raised hands, so the minutes were approved. He asked Mr Dunmill to read the respective draft resolution. Mr Dunmill read:

Resolution Conference/2021/04

The Conference,

Approves the minutes of the 15th OIML Conference.

This draft resolution would be presented at the end of this session for voting on-line.

6 Report by the CIML President for the period 2017–2021

Dr Ehrlich drew attention to the fact that this report would cover a five-year period, as the Conference had been postponed for a year, as had been explained already. He asked Dr Schwartz to make his presentation.

Dr Schwartz began by stating that his full written report had been circulated as Addendum 6 to the Conference Working Document, in both English and French. He said that in the interests of time he would keep his oral report shorter than the written report.

He commented that the five years since the 15th Conference in Strasbourg had seen considerable changes in the OIML and in the Bureau in many respects, with the COVID-19 pandemic having significantly affected and disrupted the Organisation's normal work processes, and indeed everyone's lives. He stated that a special challenge for the Organisation had been, and still was, that many meetings had needed to be cancelled, held as online meetings, or postponed as in the case of the 16th Conference itself, but he commented that thanks to the high level of motivation, flexibility and creativity of all those responsible, from the BIML Director and his team, to the CIML Vice-presidents, the members of the Presidential Council, the OIML-CS Management Committee, the CEEMS AG, members and conveners of Project Groups, and many more, overall he believed the Organisation had mastered this challenging situation very well.

Dr Schwartz reported that the OIML had remained fully operational since the pandemic had begun in early 2020, which had proved that it could competently deal with major challenges and respond to crises in a decisive and appropriate manner. Dr Schwartz specified that in these challenging times it was important that video-conferencing and other online facilities were used in order ensure that the work of the Organisation continued to progress. To this end he said he had been grateful that an enquiry amongst CIML Members in 2020 had indicated that a clear majority of them supported online meetings and voting, which had enabled the previous year's 55th CIML Meeting to be held as the first CIML meeting held purely online. He continued that the online voting tools which had been developed by the BIML, and hosted within the restricted access area of the OIML website, had been successfully tested shortly after the 55th CIML Meeting, and had proved to be both user-friendly and secure. They had therefore been used during the 56th CIML Meeting this week, and would be used for the 16th Conference, subject of course to final confirmation that in-person and online participation in all OIML meetings were considered to be equivalent under the OIML Convention. Dr Schwartz remarked he was confident that these difficult and challenging times would teach the Organisation how to carry out its work even more effectively in the future, certainly with less travelling, but with the right balance between in-person, hybrid, and purely online meetings.

Dr Schwartz stated that the last five years had also seen a number of changes to the CIML office holders. He said he had been elected as CIML President in October 2017 for a six-year term as the successor to Mr Peter Mason. Dr Charles Ehrlich had been appointed CIML First Vice-President in October 2018 for a six-year term, and Dr Bobjoseph Mathew had been appointed CIML Second Vice-President in October 2019 for a six-year term, succeeding Dr Yukinobu Miki who had retired in 2020. Mr Anthony Donnellan had been appointed BIML Director, effective from January 2019 for a five-year term, as the successor to Mr Stephen Patoray. Finally, Mr Paul Dixon had been appointed as BIML Assistant Director, effective from January 2018 for a five-year term, following the passing of Mr Willem Kool.

Dr Schwartz reported that the Organisation currently had 62 Member States. He was very pleased to welcome Ukraine as a new Member State; Ukraine had been a long-standing OIML Corresponding Member. In addition, Dr Schwartz reported that the Organisation currently had 63 Corresponding Members, stating that he was pleased to welcome Guyana as a new Corresponding Member since January 2021, and Gabon as a reintegrated Corresponding Member since February 2021. Dr Schwartz

judged that there was still potential for further extension of the Organisation’s global reach, especially in the African, Caribbean, and Central and South American regions.

Dr Schwartz stressed that another major challenge which had been faced by the Organisation was the unexpected financial issues which had been discovered at the beginning of 2019. He reported that instead of the expected surplus, the Organisation had found itself with a significant financial deficit, with the result that immediate and substantial austerity measures had needed to be taken. He acknowledged that the situation had been quickly brought under control, but the financial consequences were still noticeable as they moved into the 2022–2025 budget period. This had led to the establishment of an annual internal financial audit, performed by two experienced CIML Members, nominated by the President, with the objective of further improving the internal quality and control mechanisms with regard to the correct application of OIML B 7 *BIML Staff regulations*, and OIML B 8 *OIML Financial regulations*, in addition to the existing external audit by an independent chartered accountant.

Dr Schwartz reported that in 2019, “Task Group 2023” (TG2023) had been formed to look at the strategic direction of the Organisation, based on OIML B 1:1968 *OIML Convention* and OIML B 15:2011 *OIML Strategy*, and had been asked to come up with proposals on how to adapt the OIML to best address the key challenges of the 21st century. Dr Schwartz said he was very pleased to report that this group, which had included the CIML President, the two CIML Vice-Presidents, the BIML Director, the two BIML Assistant Directors, and two Presidential Council members, had come up with some substantial proposals, relating not only to the four defined “pillars” of the OIML’s work, but also to more general aspects, such as stakeholder communication. He specified that a detailed summary of the proposals made by TG2023 could be found in his general report to the 54th CIML Meeting which had been held in Bratislava in 2019.

Dr Schwartz stated that the first pillar and core work of the OIML was its technical work, which meant the elaboration of new, and the revision of existing, OIML Recommendations, Documents, Vocabularies and Basic Publications. He said it was fortunate that it had been possible to prepare or revise many key publications over the last five years, and he listed the following examples:

- R 117:2019 *Dynamic measuring systems for liquids other than water*
- R 139:2018 *Compressed gaseous fuel measuring systems for vehicles*
- D 1:2020 *National metrology systems – Developing the institutional and legislative framework*
- D 31:2019 *General requirements for software-controlled measuring instruments - Consolidated edition with Amendment 1 (2020)*
- B 18:2018 *Framework for the OIML Certification System (OIML-CS)*
- B 19:2017 *Terms of Reference for the Advisory Group on matters concerning Countries and Economies with Emerging Metrology Systems (CEEMS)*

Dr Schwartz pointed out that although the Conference would be asked to sanction a considerable list of publications under agenda item 12, TG2023 had highlighted a major concern which had been expressed for many years, that it sometimes took a very long time for projects to be completed. Recognising that there were currently 50 ongoing projects, and taking into account the limited resources both at the BIML and within Member States’ institutes, Dr Schwartz said it had been clear that the Organisation had to focus on a list of high priority projects and publications, which would be identified by the Presidential Council and the OIML-CS Management Committee. This list had been established in 2019, and was updated annually prior to being approved by the CIML. Dr Schwartz explained that these high priority projects were given priority support by the BIML, which had included training of the Project Group conveners regarding the correct application of OIML B 6 *Directives for OIML technical work*, as well as the basic elements and examples of good project management. He remarked that overall, he was pleased that these measures had noticeably helped to make the process of producing and revising the Organisation’s Recommendations and other publications more efficient, even under the existing pandemic circumstances.

Dr Schwartz said he next wished to report on the second pillar, the OIML Certification System (OIML-CS). He explained that based on a CIML decision taken in 2015, the OIML-CS had been launched on 1 January 2018, and had replaced the previous Basic Certificate System and Mutual Acceptance Arrangement with a single system comprising two schemes. The previous OIML Basic Publications B 3 and B 10 had been replaced by B 18:2018 *Framework for the OIML Certification System (OIML-CS)*. He confirmed that much of the responsibility for running the OIML-CS had been put in the hands of a Management Committee (MC), supported by an Executive Secretary within the Bureau. Dr Schwartz took this opportunity to thank BIML Assistant Director Mr Paul Dixon, who had been doing this job from the beginning of the OIML-CS with great dedication and passion. Dr Schwartz continued that the OIML-CS MC met at least annually, adding that its Sixth meeting had been held online in March 2021. He stated that Mr Mannie Panesar (UK), had been appointed as MC Chairperson in January 2021, replacing Mr Cock Oosterman (Netherlands). Mr Bill Loizides (AU) had been reappointed as MC Deputy Chairperson in January 2021.

Dr Schwartz reported that as of 1 January 2021, 39 categories of measuring instruments were in the OIML-CS. There were 12 OIML Issuing Authorities, 33 Utilizers and Associates, and almost 900 OIML-CS certificates had been issued since its launch on 1 January 2018. Dr Schwartz thought he was justified in saying that the OIML-CS had got off to a good start and was performing well, but pointed out that it required continuous promotion to manufacturers and potential new Utilizers and Associates, adding that useful promotional materials had been made available to interested members and stakeholders on the OIML website under the OIML-CS section.

Dr Schwartz said that he would now move onto the third pillar of the OIML's work, which was the support for Countries and Economies with Emerging Metrology Systems (CEEMS). He acknowledged that here too there had been remarkable progress over the past five years, thanks to the great commitment of many of the individuals involved. Two notable examples had been Mr Pu Changcheng, the former CIML Member for P.R. China, and Mr Peter Mason, the CIML immediate Past President and current CEEMS AG Chairperson. He also mentioned that Mr Guo Su from the State Administration for Market Regulation in P.R. China had worked as a secondee at the BIML in Paris from April 2018 to April 2020 to support the OIML's CEEMS activities. Dr Schwartz stated that 2017 had been the first year during which the CEEMS AG had operated under its new Terms of Reference as defined in OIML Basic Publication B 19:2017, adding that its main areas of activities had changed during the past five years. At the beginning, the focus had been on the development of new CEEMS pages on the OIML website, which he said were now well established, and contained a large amount of useful information for the CEEMS community. This had included the organisation of a survey on the needs of CEEMS, and the establishment of a database of 22 experts who were available for consultancy work. The focus had then changed to the preparation of B 21 *Framework for OIML Training Centres and OIML Training Events* published in 2019, as well as a revision of OIML D 1 *National metrology systems – Developing the institutional and legislative framework*, which had been published in 2021.

Dr Schwartz remarked that since 2020, the work of the CEEMS AG had been severely affected by the travel restrictions and significant changes to the Organisation's way of working due to the COVID-19 pandemic, moving away from face-to-face meetings to online meetings. The areas of activity which remained a priority for the CEEMS AG, and which would progress when circumstances permitted included:

- 1 The extension of the suite of e-Learning modules to support a variety of training needs. Some work on the development of an OIML policy on e-Learning had already begun and new hardware had been acquired but the pandemic had led to delays in the work on the development of an appropriate software platform, which would preferably be carried out in close cooperation with the BIPM.

- 2 The Revision of OIML International Documents D 14:2004 *Training and qualification of legal metrology personnel*, and D 19:1988 *Pattern evaluation and pattern approval*.
- 3 Based on CIML Resolution 2020/26, the CEEMS AG had started to draw up a new publication on *Capacity building and other CEEMS activities in a post-COVID-19 world*.

Dr Schwartz drew attention to his next slide, regarding the fourth pillar of the OIML's work - international cooperation and the BIPM. He emphasised that cooperation with other international organisations was also very important, if not indispensable, in supporting the rest of the Organisation's work. He was pleased that the OIML had excellent relationships with other international organisations dealing with what was currently referred to as "quality infrastructure" (QI).

Dr Schwartz said he would start by giving information relating to the BIPM. He stated that the OIML enjoyed very good relationships with the BIPM, for example in the preparation of World Metrology Day (WMD) each year, where the two international metrology organisations had complementary tasks covering the entire field of industrial, scientific and legal metrology. In 2018, the BIPM had successfully launched the revised International System of Units (SI) which was now based on the fixed values of seven defining constants. This so-called "new SI" had come into force on 20 May 2019 (WMD 2019). The historic 20th General Conference on Weights and Measures (CGPM) had met in Versailles in November 2018, and as CIML President, Dr Schwartz had been invited to give a presentation on "Developing a common vision for scientific and legal metrology from the OIML's perspective". He highlighted that based on the large amount of positive feedback received, and on Decision CIPM/109-15 and CIML Resolution 2020/6, a new OIML-BIPM Joint Task Group (JTG) had been established in 2020 with the objective of exploring opportunities for even closer cooperation on the development of a common vision and a common concept for the promotion of metrology as an important element of the quality infrastructure of a country. In 2021, the JTG had started with a couple of meetings and the development of an action plan, covering the following categories and prioritising actions in each cate

- regular meetings;
- mutual representation;
- one single voice for metrology;
- OIML-BIPM bilateral MoU; and
- share resources and experiences.

Three of the JTG's proposals had been considered at the 56th CIML Meeting, which were:

- 1 A Joint Statement of Intent (JSI) on digital transformation in the international scientific and quality infrastructure, to be signed by the OIML, the BIPM, CODATA as well as other partners in the scientific and quality infrastructure field, including IMEKO, the International Science Council (ISC), ILAC, IAF, ISO and the IEC;
- 2 A bilateral MoU between the OIML and the BIPM; and
- 3 A joint BIPM-OIML event on the occasion of the 150th Anniversary of the Metre Convention and the 70th Anniversary of the OIML in the year 2025.

Dr Schwartz stated that the Conference would be asked to confirm its support for the third proposal later in the meeting.

Dr Schwartz highlighted that the relationships with ISO, IEC, ILAC and IAF were strong. He said that this was important because, in many parts of the world, there was an increasing recognition of how metrology, standardisation, accreditation, testing and conformity assessment worked together to support an economy's quality infrastructure, which was vital in promoting confidence in both regulation and commercial transactions. He said he was therefore pleased to report that three renewed bilateral and multilateral joint statements and declarations with these major QI partners had been signed in 2018:

- 1 Joint BIPM-OIML-ILAC-ISO Declaration on metrological traceability;
- 2 ILAC-IAF-OIML Memorandum of understanding concerning the cooperation in accreditation, certification and legal metrology; and
- 3 IEC-OIML Memorandum of understanding concerning liaisons and collaboration in matters of relevant technical cooperation, conformity assessment, standards development and practices.

Dr Schwartz drew delegates' attention to the other area of cooperation which was particularly important, which was cooperation with the Regional Legal Metrology Organisations (RLMOs). Finding the right balance between the activities which needed to be addressed at the global level, and those which were better tackled through regional cooperation was a challenge faced by all metrology, standardisation and accreditation bodies. Dr Schwartz wished to express his sincere thanks to the CIML First Vice-President, Dr Charles Ehrlich, for having taken over the chair of the RLMO Round Table (RLMO RT) from Dr Yukinobu Miki, former CIML Member for Japan and CIML Past Vice-President, in the year 2020. Despite the difficulties created by the pandemic, Dr Ehrlich had managed, through several interim and regular online meetings in 2020 and 2021, to obtain valuable input and feedback, including on strategic questions. Dr Schwartz mentioned that more detailed information relevant to the RLMO RT could be found in a new sub-section of the OIML website.

Dr Schwartz continued by saying that he would not go so far as to call “digital transformation in legal metrology” the “fifth pillar” of the Organisation’s work, but said he was convinced that the Organisation would be well-advised to take up this key topic in close cooperation with other QI stakeholders, in order to take part in the worldwide digital transformation process which had just started, and which had been considerably accelerated by the pandemic. Digital transformation could be defined as the process of using digital technologies, to create new, or modify existing processes and services to customers, to meet changing business and market requirements. Digital technologies and concepts such as the Internet of Things, cloud computing, blockchain technology, big data, Industry 4.0, machine learning and artificial intelligence based smart services would certainly significantly affect traditional legal metrology concepts, but at the same time offer enormous opportunities. For instance, digital technologies could help to better coordinate legal metrology processes and improve their efficiency, to reduce product development costs, and to minimise the time to market of innovative products and services.

Dr Schwartz said he was very pleased that the OIML was already part of this digital transformation process, reporting that the BIPM, in close cooperation with his colleagues from PTB Germany, had been able to organise a joint PTB-OIML webinar “Digital transformation in legal metrology” on 5 May 2021. This event had brought together more than 200 participants and stakeholders from all over the world. The OIML had also participated in the online CIPM Workshop “The International System (SI) in FAIR digital data” in February 2021, contributing two presentations. In order to continue the momentum from the OIML webinar and the CIPM workshop, and to be able to cooperate with other partners in the digital transformation process, the CIML had supported his proposal to establish an OIML Digitalisation Task Group.

Dr Schwartz concluded that overall he considered that the Organisation was well prepared for the future and was well recognised within and outside the legal metrology community. The Organisation had proved that it could competently deal with major challenges and respond to crises in a decisive and appropriate manner. He wished to thank all those who had helped in mastering this challenging situation so well, ensuring that the OIML had remained fully operational since the pandemic began in 2020. He added that they should not forget, however, that success and progress heavily depended on the resources provided by the authorities in OIML Member States. If the existing level of resources, motivation, flexibility and adaptability to future needs could be maintained, and if the Conference could agree to the proposed realistic, sustainable and future-oriented budget, he could see very good reasons for looking forward to the coming years with much confidence.

He thanked delegates for their attention and asked if there were any questions.

Dr Ehrlich thanked Dr Schwartz for his comprehensive report. He added that it had brought back many good memories of the last five years, and had highlighted the many achievements and accomplishments of the Organisation over those years. There were no questions for Dr Schwartz.

7 Report on the 2017–2021 financial period

Dr Ehrlich asked Mr Donnellan to make his presentation on this item.

Mr Donnellan said that he would provide an overview of this period, as well as details of a number of initiatives and actions taken. He reminded delegates that the externally audited accounts for the financial period 2017–2020 had been provided in Addendum 9 to the Conference Working Document.

Confirming what Dr Schwartz had already mentioned, Mr Donnellan said that the COVID-19 global pandemic had had an impact on the Organisation as it had on many Organisations, and the latter years of the 2017–2021 financial period had been characterised by a number of financial uncertainties. Despite this, Mr Donnellan stated that within this period there had been a reduction in operational expenditure to improve the budget “bottom line” of the Organisation. This had seen non-salary expenditure (excluding depreciation and uncollected funds) reduced by €222 274 (49.5 %) in 2020 compared to 2019, and an even bigger reduction, of €497 883 (68.7 %) compared to 2018. He noted that the actual non-salary expenditure (excluding depreciation and uncollected funds) was detailed on the screen, and said that delegates could see that, from a peak of €725 128 in 2018, it had been significantly reduced to €227 145 in 2020. There had been a similar story with regard to the total non-salary expenditure which, thanks to the austerity and reform measures implemented by the Bureau, had been reduced by approximately €278 000 (40.7 %) in 2020 compared to 2019, and an even larger saving of €633 422 (61.0 %) in 2020 compared to 2018. Mr Donnellan indicated that the actual total non-salary expenditure was displayed on the screen, and as delegates could see, from a peak in 2018 of over €1 000 000, that figure had been reduced to slightly over €400 000. He commented that this was a very good result for the Organisation.

Mr Donnellan reported that significant work had also been carried out in this period to prepare a sustainable and future-orientated budget for the 2022–2025 financial period, as well as an indicative budget for the 2026–2029 financial period. He continued that the sustainable evolution of the Organisation had been modelled from approximately 2020 through to 2030. As part of this, an internal review, due diligence, and integrity exercises had been performed to examine financial procedures and functions. The BIML had engaged proactively with economies to facilitate their membership of the Organisation, and to transition existing Corresponding Members to becoming Member States. New internal procurement guidelines had also been developed and implemented in this period, in order to assist in reducing operational expenditure, and to achieve optimal results. During this period, Mr Donnellan remarked that delegates would have noticed that BIML staff and contractor costs had been reduced, and the contractual commitments associated with the operation of the OIML’s premises had also been reduced.

Mr Donnellan stated that throughout this period, the BIML had continued to innovate, by increasingly using its own internal expertise and internal resources, rather than hiring external contractors to respond to the evolving demands regarding CIML meetings, Conferences and technical work programmes. This was not only in response to the pandemic, but also for the Organisation’s future evolution as part of the digital strategy. The BIML had also undergone a very comprehensive review of all salary costs, social charges, and provisions for the previous ten years. A significant move had been made towards implementing a digital communication strategy in order to reduce costs, increase awareness of the Organisation, and reduce the impact on the environment.

Additionally, an early-stage high-risk Member debt identification and management procedure had been developed and implemented, which had already yielded excellent results, and had prevented a number of Member States and Corresponding Members from leaving due to non-payment. Technology had also

been optimised in order to reduce the number of face-to-face interactions and associated expenditure, and this had countered the potentially negative effects of the pandemic by allowing the BIML to continue to function efficiently. A detailed analysis of Member State payment history over the last decade had been produced to use as a basis for the development of a draft organisational reserve policy.

Mr Donnellan reported that capital expenditure requirements had been reviewed and refocussed on essential capital purchases for this period, and for the forecast future. The 2020 budget figures had been carried over in 2021 as the 16th Conference had been delayed as a result of the COVID-19 pandemic, with the consequence that the 2021 budget had not been indexed, nor was it reflective of additional known charges and cost increases. He reported that new and additional state taxes had become due on certain operations during the current financial period.

With regard to the summary of annual, the 2021 forecast and the forecast financial period results for this five-year period, Mr Donnellan reiterated that the period had been extended by a year due to the postponement of the 16th Conference. He emphasised that, as delegates could see on the screen, there had been an improvement in income and a reduction in the total charges and other expenditure, thus allowing the Organisation to undertake its continued activities in a challenging environment without an indexed budget.

In conclusion, Mr Donnellan commented that despite all of the difficulties, challenges and uncertainties, he believed that good planning, management and consistent efforts by the BIML to realise savings would result in a good operational outcome for the Organisation. He reiterated that there had been a number of challenges during this period, and emphasising what had already been mentioned by the CIML President, he reported that the Organisation's expenditure was now under control, and they were looking forward to a bright and future-focused period. This concluded his presentation.

Dr Ehrlich thanked Mr Donnellan for his comprehensive report, and congratulated him on the cost-saving measures that he and the BIML staff had implemented. He commented that this was good for the Organisation, and asked delegates if there were any questions; there were none.

8 Overview of Members in arrears and actions taken

Dr Ehrlich asked Mr Donnellan to present his report on this item.

Mr Donnellan reminded delegates that this report covered the current financial period, and told them that Addendum 8 to the Conference Working Document provided background information and a summary of the current situation. He said that the presentation would also discuss some of the remedial actions that had been taken by the BIML to rectify the situation of OIML Members in arrears, adding that it would differ slightly to the arrears presentation given at the 56th CIML Meeting earlier in the week in that it covered the entire financial period, and would elaborate on some of the initiatives undertaken by the Bureau during the whole period.

Mr Donnellan said these included the BIML's continuing monitoring of the situation of Member States and Corresponding Members concerning their due, and overdue, contributions, which was part of the management, financial administration, and membership administration functions undertaken by the BIML. He emphasised that these activities were continuous, were becoming increasingly resource-intensive for the Bureau to undertake, and proportionally accounted for an increasing amount of the BIML staff's time and other resources. During the current year, the BIML had undertaken a comprehensive analysis of the delays in recovering Members' contributions over a ten-year period. This analysis had revealed that the vast majority of OIML Members' contributions were not paid on time in accordance with Article XXVI of the OIML Convention, which states that Member contributions are due at the beginning of each year. To assist in managing this delay, a new *Operating reserve fund policy* had been developed, and this had been made available in CIML Addendum 7.6b and Conference Addendum 10.3b.

Mr Donnellan stated that, as indicated during the 56th CIML Meeting earlier in the week, the arrears of Member States and Corresponding Members continued to be problematic for the Organisation, and although this had changed over the years and had often reduced, arrears were once again increasing. He showed delegates a bar chart illustrating this, with the amount owed by Member States represented in blue and by Corresponding Members in orange. He said that he had also mentioned at the 56th CIML Meeting that for 2021, approximately 75 % of all payments from Member States had been received late. He stressed that this meant that only approximately a quarter of the payments had been received early or on time. Although very slightly better, Mr Donnellan reported that the situation was similar with regard to Corresponding Members, with approximately 28 % of Corresponding Members fees having been received on time in 2021. He emphasised that this meant that approximately 72 % of Corresponding Members payments had been received late.

Mr Donnellan went on to describe the remedial actions undertaken throughout the current financial period. As part of managing the risk associated with the often untimely and unpredictable nature of the payment of contributions by Members, an early identification procedure had been implemented. This new procedure aimed to prevent Members from being delisted due to non-payment through early and direct contact by the BIML which included e-mails, phone contact, and meeting with diplomatic missions and other official representatives in Paris and other locations. Mr Donnellan stated that this new procedure had already yielded some very successful results, with a significant number of Members retained and not delisted due to non-payment.

Mr Donnellan stated that this concluded his presentation.

Dr Ehrlich thanked Mr Donnellan for his report and for the actions which had been taken, and commented that he was glad to hear that these actions had been successful, whilst recognising that there was clearly more work to be done. He noted that the Conference would be further addressing some of these matters under agenda item 10 on the reserve policy. He asked if there were any questions; there were none.

Mr Dunmill stated there was no draft resolution for this item.

9 Approval of the accounts for 2016, 2017, 2018, 2019 and 2020

Dr Ehrlich asked Mr Donnellan to present his report on this item.

Mr Donnellan thanked Dr Ehrlich and stated that item 9 addressed the approval of the accounts for 2016, 2017, 2018, 2019, and 2020, adding that all these accounts had previously been approved by the CIML in resolutions taken at each year's meeting. Procedurally, the Conference now needed to sanction the CIML's approval of all these accounts.

Mr Donnellan stated that he would now detail each of the respective CIML resolutions and give a reference number to each of them:

- 2016 accounts: Resolution 2017/6 (Agenda item 9.1),
- 2017 accounts: Resolution 2018/5 (Agenda item 8.1),
- 2018 accounts: Resolution 2019/6 (Agenda item 6.1),
- 2019 accounts: Resolution 2020/8 (Agenda item 7.1),
- 2020 accounts: Resolution 2021/10 (Agenda item 7.1), the latter having passed earlier that week at the 56th CIML Meeting.

Mr Donnellan stated this concluded his report.

Dr Ehrlich thanked Mr Donnellan for his report and asked delegates if they had any questions; there were none. He asked Mr Dunmill to read the draft resolution. Mr Dunmill read:

The Conference,

Having regard to Article XXV, penultimate paragraph, of OIML B 1:1968 *OIML Convention*,
Noting Resolutions 2017/06 of the 52nd CIML Meeting, 2018/05 of the 53rd CIML Meeting, 2019/06 of the 54th CIML Meeting, 2020/08 of the 55th CIML Meeting, and CIML/2021/10 of the 56th CIML Meeting,

Noting that the budget was managed in conformity with the expenses necessary for carrying out the work of the Bureau and that the accuracy of the report has been certified by annual audits,

Noting that the respective functions assigned by the Convention to the President of the International Committee of Legal Metrology and to the Director of the International Bureau of Legal Metrology have been fulfilled,

Gives its definitive discharge to the President of the Committee and to the Director of the Bureau for their management of the budget during the years mentioned above.

Dr Ehrlich asked delegates if there were any question or comments on this draft resolution; there were none. He stated that the draft resolution would be taken forward at the end of this session for voting.

Dr Ehrlich stated this concluded agenda item 9.

10 Budget for the 2022–2025 financial period

Dr Ehrlich welcomed delegates back and reminded them that the budget had been discussed at the CIML meeting earlier in the week, at which it had been approved, so it was now being presented to the Conference. He added that the draft resolution for agenda item 10.1 had been divided into two parts, which would be explained later.

He asked delegates to first consider agenda item 10.1 *Member State and Corresponding Member classes and fees* and asked Mr Donnellan to provide his report.

10.1 Member State and Corresponding Member classes and fees

Mr Donnellan thanked Dr Ehrlich for his introduction. He also thanked him for having reminded delegates that this item had indeed already been discussed, and approved at the 56th CIML Meeting. Mr Donnellan explained that it was now necessary to present the same information during the current session, because the CIML decision needed to be endorsed by the Conference. He noted therefore that a significant number of delegates would be hearing his presentation for a second time.

Mr Donnellan reminded delegates that since the 14th Conference in 2012, OIML Member States had benefitted from a reduced base contributory share in absolute terms, from €14 500 in the previous financial period to €14 000 in the current financial period. In addition, the base contributory share had been a flat and non-indexed rate of €14 000 since 2013. He continued that this had resulted in a real-term reduction in contributions of 12.5 % from 2012 to December 2021.

Mr Donnellan asked delegates to consider the reforms and austerity measures that had been employed during this period. He emphasised that following a peak in 2018, various operating costs of the Organisation had been significantly reduced by the implementation of new, innovative cost-saving and austerity measures, which had included a review of capital expenditure requirements, new procurement procedures, the implementation of digital communication initiatives, and enhanced debt management practices. He continued that these initiatives had resulted in a reduction in operating costs, significantly improving the budget outcome for the Organisation. Combining these initiatives with the impact of the pandemic, delegates would see that non-salary expenditure (excluding depreciation and uncollected

funds) had been reduced by €222 274 (49.5 %) in 2020 compared to 2019, and by €497 883 (68.7 %) compared to 2018. The total non-salary expenditure had been reduced by €277 981 (40.7 %) in 2020 compared to 2019 and by €633 422 (61.0 %) compared to 2018.

Mr Donnellan stated that details of the cost-saving and austerity measures implemented by the BIML had been presented in Conference Addendum 7, and stressed that the Organisation was approaching the point of diminishing returns on any remaining cost-saving and austerity measures that could be taken. He pointed out that there of course remained the need to provide a continued high level of service to Members and other stakeholders in conjunction with a growing list of additional activities.

Mr Donnellan stated that the CIML President, in consultation with the Presidential Council, had therefore endorsed sustainable budget principles which would include responsibly indexing Member contributions to account for known cost increases, and would enable the OIML to gradually reduce the impact of the flat and non-indexed base contributory share which had been in place since 2013. He stressed that in this way, the OIML would be able to maintain existing levels of service to Members, and also plan to deal with new demands. The sustainable budget principles would require annual deficit budgets for the entire 2022–2025 financial period, and would result in an overall deficit budget for that period. Mr Donnellan emphasised that without Member contribution increases, the proposed budget for 2022–2025 (and the subsequent impact on future budgets) would not be in conformity with these endorsed budget sustainability principles.

On the subject of the budget policy and strategy, Mr Donnellan stated that the CIML President, in consultation with the Presidential Council, had endorsed the 2022–2025 budget policy and strategy. This included the application of an annual indexation factor of 1.5 % to the Member State base contributory share. Applied at €200 per year this equalled an average indexation of 1.4 % per year over the budget period, and he stressed this represented the lowest increase ever for OIML Member States, excluding years in which no increase had been sought.

With regard to Corresponding Members, Mr Donnellan stated that, as many delegates would be aware, the level of Corresponding Member participation in OIML activities had increased steadily over time. Mr Donnellan highlighted that Corresponding Members could benefit from, and contribute to, the majority of OIML work. This meant that since the category was originally created in the Convention, Corresponding Member benefits had now become almost equal to those of Member States. He pointed out that the current Corresponding Member fee was €1 400 (i.e. 10 % of the base contributory share for a Class 1 Member State) regardless of the Corresponding Member's population or of the prosperity of its economy. Mr Donnellan said that a review of the financial contribution of different membership categories and classes had been conducted, and one of the objectives of the review had been to achieve greater levels of fairness between the different categories of membership. Following this review, a proposal had been made to the CIML that Corresponding Members should be allocated to membership classes in the same way as Member States were assigned classes, according to Article XXVI of the OIML Convention. The proposal had also been made that the annual Corresponding Member fee should progressively increase, so as to reach 50 % of the annual Member State contribution for the same class by 2028. The proposal had specified that the allocation to membership classes would occur in 2023, and the progression in fees would take place during 2024–2028. Mr Donnellan stated that these proposals had received overwhelming support from CIML Members. In view of the overwhelming support, in consultation with the Presidential Council, the CIML President had decided to endorse this proposal, in accordance with Article XXVI of the OIML Convention. Mr Donnellan stated that this decision and its outcome had been communicated to all OIML Members in February 2020.

With regard to the classification Mr Donnellan reported that the number of base contributory shares paid by Member States in accordance with their class was as follows:

- 1 for Class 1;
- 2 for Class 2;
- 4 for Class 3; and
- 8 for Class 4.

Mr Donnellan explained that Article XXVI (1) of the Convention classified Member States according to the size of their population. To determine their respective shares, Member States were divided into four classes, according to the total population of the home country and territories represented. These classes and corresponding populations were:

- Class 1: population of 10 million inhabitants or less;
- Class 2: population > 10 million to \leq 40 million;
- Class 3: population > 40 million to \leq 100 million;
- Class 4: population > 100 million;

He added that Member States might be placed in a lower class when the use of measuring instruments was clearly below the average. Mr Donnellan said that this was decided using the World Bank Atlas method of GNI per capita, in accordance with Resolution 2012/8 of the 14th International Conference on Legal Metrology. Based on a review of the most recently published World Bank data, Mr Donnellan stated that the following Member States would be reclassified in 2023:

- Egypt, Arab Republic: from Class 2 to Class 3;
- Iran, Islamic Republic: from Class 3 to Class 2;
- Vietnam: from Class 1 to Class 2.

With regard to Member State base contributory shares, Mr Donnellan stated that the base contributory share (annual contribution for a Class 1 Member State, as defined in Article XXVI (1) of the Convention) for 2021 was €14 000. He continued that the base contributory share would be increased by €200 per year, i.e. an average indexation of 1.4 % per year over the budget period as indicated below:

- 2022: €14 200;
- 2023: €14 400;
- 2024: €14 600;
- 2025: €14 800;

It had also been proposed to maintain the entry fee referenced in Article XXVIII of the Convention for new Member States at €0 for the period 2022–2025. This meant that new Member States would not pay an entry fee.

With regard to Corresponding Member fees, Mr Donnellan repeated that Corresponding Members would be allocated to classes in 2023, using the same criteria as he had specified for Member States. The annual Corresponding Member contributory fees would start to increase in 2024, and progressively rise, with the aim of becoming 50 % of the annual Member State contribution for their applicable class by 2028 (subject to confirmation at the 17th Conference). The proposed progression of the base contributory fee for Corresponding Members would be:

- 2022: €1 420;
- 2023: €1 440;
- 2024: €2 010;
- 2025: €2 820.

Mr Donnellan said he had already mentioned at the CIML meeting earlier that week that the pandemic had affected Members' classes. Using the World Bank Atlas method data for 2019, Mr Donnellan reported that some Members had been scheduled to move to a higher class due to enhanced economic prosperity and population, but the pandemic had in many cases resulted in negative economic growth. These outcomes had been recorded in the 2020 World Bank data, and in some cases represented historic

economic contractions. Mr Donnellan stressed that the 2020 World Bank data would have a negative impact on the 2022–2025 budget compared with the 2019 data.

Mr Donnellan then summarised the information he had presented. He pointed out that since 2012, Members had experienced a 12.5 % reduction in real terms in membership contributions. The Conference had last approved an increase in the base contributory share in 2008. The 1.4 % increase now being proposed represented the smallest average increase ever in the history of the Organisation, excluding exceptions when fees were flat, and lastly the largest increase previously approved by the CIML and Conference had been 13 %. Mr Donnellan stressed that the increases were significantly below expected operating expenses even with the significant saving and austerity measures that he had mentioned earlier. The budget modelling, and the proposed adjustments to Members' contributions that would therefore be needed for the Organisation's operation, had been done in such a way as to lessen the impact on Members, and over time it was hoped that this increase in income would reduce the long-lasting impact and effects on the OIML of the previous decisions to reduce and then retain a flat non-indexed base contributory share since 2013.

Mr Donnellan stated that this completed his report on agenda item 10.1 on Member State and Corresponding Member classes and fees.

Dr Ehrlich thanked Mr Donnellan for his report and for reminding delegates about his CIML presentation made earlier in the week, as well as the outcome of the CIML's discussions. He proposed that before taking questions and comments, it might be a good idea to look at the proposed draft resolutions since they had been changed from those included in the Working Document. He asked Mr Dunmill to read the draft resolutions. Mr Dunmill read:

The Conference,

Having regard to Article XXVI (1) of OIML B 1:1968 *OIML Convention*,

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

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

Endorses Resolution CIML/2021/13 of the 56th CIML Meeting.

Mr Dunmill read the next draft resolution, which had been introduced to make it clear that the Conference would also be endorsing the procedure that had been described concerning the Corresponding Member classes. He read:

The Conference,

Recalling Resolution Conference/2021/06, which endorses Resolution CIML/2021/13 allocating Corresponding Members to classes in 2023 using the same criteria as for Member States, specified in Article XXVI (1) of B 1:1968 *OIML Convention*,

Endorses the principle described in Resolution CIML/2021/13 that increases in the annual Corresponding Member contributory fees will start in 2024 and progressively continue, with the aim of becoming 50 % of the annual Member State contribution for their applicable class in 2028, and

Rescinds Resolution 2008/15 of the 13th OIML Conference which set the annual Corresponding Member fee.

Dr Ehrlich opened the floor to comments and questions on Mr Donnellan's presentation and on the two draft resolutions.

Mr Yoshihiro Osaki (Japan) recognised that the OIML was doing an excellent job in the current situation where measuring instruments and measurement systems were becoming more complex. He said that, given this situation, Japan was in favour of the draft resolution considering that the base contributory share had remained the same for the past nine years. However, he wished the Conference to understand that Japan would need a grace period for the payments of the increased contributions because of the country's budget system.

Mr Robles (Spain) asked what the value of 1.5 % for the increase was based on. He asked if it was based on inflation, or on some other consideration.

Mr Donnellan replied that it had been based on a number of considerations which had been put to both the CIML President and Presidential Council for consideration with various options for increases. He wished it to be noted that the increase was in fact 1.4 % averaged over the next financial period rather than 1.5 %. Regarding the question about the consumer price index (CPI) and inflation, the 1.4 % was less than the current trends experienced by the OIML for the majority of its expenses, as an Organisation domiciled in France. The current year-on-year inflation rate in France, through to September, had been approximately 2.1 % per annum, so the proposed 1.4 % was significantly below this figure. The 1.4 % was broadly in line with historical trends of the CPI over an extended period in metropolitan France, which had been between 1 % and 1.5 %, so there was no significant gain in real terms. He emphasised that this was to keep the Organisation on track with the inflationary increases it had experienced. The other point he wanted Members to note was that the increase did not reflect the true expenses of the Organisation, which would be covered under the next agenda item regarding the budget.

Mr Robles said he found the reply satisfactory and agreed with the comments.

Dr Schwartz responded to a comment from Kenya made in the Zoom chat, which had referred back to the comment from Japan to make allowance for individual countries' budget procedures and approvals processes. He confirmed that this had already been taken into account, and such an allowance was included in the Addenda submitted under this agenda item, as well as those addenda submitted for the CIML meeting. He added that if the budgetary adjustments could not be made quickly enough for the following year, it would be possible for Members to make the adjustments in their countries' next budget period, but in this case, in 2023 they would have to pay an amount which took into account the increased membership fees from 2022. He added this was just for clarification, and hoped his explanation would help.

Dr Ehrlich thanked Dr Schwartz for this detailed clarification. He asked if there were any other questions; there were no more. He proposed this item be considered completed, including the review of the two draft resolutions. He added that his understanding was that both of those draft resolutions would be on the voting page, so that delegates would be able to look at them in detail before casting their vote.

10.2 Proposed budget for the 2022–2025 financial period

Dr Ehrlich asked Mr Donnellan to provide the report for this agenda item.

Mr Donnellan thanked Dr Ehrlich for his introduction and stated that this would be the same presentation that CIML Members had received earlier that week and reminded delegates that this item had already been discussed, minuted and approved as part of the 56th CIML Meeting. It was being presented at the Conference for endorsement of the CIML's decision.

Mr Donnellan started his presentation by informing delegates of the principles that had been applied as part of the development of this budget. The CIML President and the Presidential Council had endorsed the sustainable budget principles. These principles had included indexing Member contributions in a responsible and future-focussed manner to account for known cost increases. The budget modelling and proposed adjustments to Member contributions had been designed to lessen the impact on OIML Members.

The 2022–2025 draft budget had been prepared using conservative principles to forecast both income and expenditure. Mr Donnellan stressed that it did not speculate on the likelihood of any positive financial situation potentially realised as a consequence of negative events, such as the COVID-19 pandemic. The sustainable budget principles would enable the Organisation to gradually address, and then to reduce, the impacts and effects of the flat and non-indexed base contributory share which had been in place since 2013. OIML services and new initiatives would be developed and delivered in a sustainable way whilst maintaining high levels of service to Members and pursuing the new demands placed on the Organisation.

Mr Donnellan stressed that the reduced and then flat-rate membership contributions from which Members had benefited since 2013 must be viewed in the context of increasing, indexed, and forecast cost increases throughout 2022–2025, as well as the need to provide a growing number of services to Members. Annual increases of 4 % or higher had been approved by the CIML and the Conference at five previous Conferences. This equalled a period of 20 years during which an annual increase of 4 % or higher had been applied to Member contributions. The CIML and the Conference has previously approved annual increases as high as 13 %, which had been applied throughout the respective financial periods. Mr Donnellan reminded delegates that the proposed increase for the coming financial period 2022–2025 was only 1.4 % per annum.

Mr Donnellan remarked that, in making the OIML a future-focused organisation, a new budget needed to be put in place for the 2022–2025 period. To enable the provision of both new and existing services to Members and other stakeholders, it was essential for the Organisation to change the approach to the base contributory share, and hence to Member contributions which had been in place since 2013. The Organisation continued to experience late and incomplete payments from Members which affected budget certainty. The 2022–2025 budget aimed to manage these risks of late and untimely payment whilst allowing the Organisation to continue to deliver current and future services, as well as responding to additional demands.

Mr Donnellan showed delegates a slide which broke down the cost and expenditure activity of the OIML by activity over the 2022–2025 period. He commented that, as delegates could see, a number of the Organisation’s core activities were represented in this breakdown, including the work on developing technical publications, the OIML-CS, CEEMS, governance arrangements, CIML meetings, and, as the President had already mentioned, liaison activities with other international organisations. Mr Donnellan’s next slide detailed those same costs and expenditure broken down by function and cost type within the Organisation, which included staff and salary costs, pension costs for retired employees, operating costs, costs associated with the depreciation of capital expenditure, and travel expenses. The income for the Organisation was displayed on Mr Donnellan’s next slide, and had been broken down between the different levels of contributions, including Member States’ and Corresponding Members’ fees, OIML-CS certificate registration fees and other elements. This would result in an overall budget deficit for the forthcoming financial period in each year, as well as for the entire period. Mr Donnellan stated that this completed his presentation on this item.

Dr Ehrlich thanked Mr Donnellan. He proposed that the draft resolutions be read, and then any questions raised. Mr Dunmill read:

The Conference,

Having regard to Article XXIV, first paragraph, Article XXVI (1), and Article XXVIII, second paragraph, of OIML B 1:1968 *OIML Convention*,

Noting Resolution 2012/8 of the 14th OIML Conference, which states that changes in the classification of Member States takes place from the second year of the following financial period,

Noting the information contained in Resolution Conference/2021/06 of the 16th OIML Conference,

Noting Resolution CIML/2021/13 and CIML/2021/14 of the 56th CIML Meeting,

Considering that the total number of base contributory shares, taking into account the classification of Member States as reviewed in 2021, is 147 for the year 2022 and 148 for the period 2023–2025,

Resolves:

- a) The overall amount of credits necessary for the 2022–2025 financial period shall be €10 358 944;
- b) The progression of the base contributory share (annual contribution for a Member State in Class 1 as defined in Article XXVI (1) of B 1:1968 *OIML Convention*) over the 2022–2025 financial period shall be as follows:

2022:	€14 200
2023:	€14 400
2024:	€14 600
2025:	€14 800

- c) This results in the following total contributions, over the financial period 2022–2025, for Member States classified according to Article XXVI (1) of B 1:1968 *OIML Convention*:

Year	Class 1	Class 2	Class 3	Class 4
2022	€14 200	€28 400	€56 800	€113 600
2023	€14 400	€28 800	€57 600	€115 200
2024	€14 600	€29 200	€58 400	€116 800
2025	€14 800	€29 600	€59 200	€118 400
Total	€58 000	€116 000	€232 000	€464 000

- d) This results in the following total contributions, over the financial period 2022–2025, for Corresponding Members, classified using the same criteria as for Member States:

Year	Class 1	Class 2	Class 3	Class 4
2022	€1 420	€1 420	€1 420	€1 420
2023	€1 440	€2 880	€5 760	€11 520
2024	€2 010	€4 020	€8 040	€16 080
2025	€2 820	€5 640	€11 280	€22 560
Total	€7 690	€13 960	€26 500	€51 580

- e) For the 2022–2025 financial period, newly admitted or readmitted Member States shall not pay an entry fee.

Dr Ehrlich opened the floor to questions and comments.

Ms LeCross (US) read the following statement. “The United States thanks the secretariat for its work on the development of the OIML quadrennial budget for 2022–2025. The US was pleased to see continued support for critical aspects of the work programme such as the OIML-CS. However, the US remains concerned about the large overall increase in the proposed budget in comparison to the previous quadrennium. The US adheres to a policy of zero nominal growth in the budgets of international organisations. The US notes that cost-saving initiatives have been put in place during the last quadrennium, and encourages the full application of these types of initiatives going forward to help keep the budget in line with zero nominal growth. The US also notes that efforts should be made to ensure that future budgets adhere to zero nominal growth policies.”

Ms Gierschke (Germany) thanked the secretariat for having prepared the budget. She stated that Germany also adhered to a zero nominal growth policy with respect to the contributions to international organisations. However, in the light of the lack of increases to the OIML contributions for almost a decade, and without prejudice to future budgets, Germany would support this proposed budget.

Mr Robles wished to comment on the text of the draft resolution. It seemed to him that it was not a consistent draft resolution in that it was supported by another draft resolution of the Conference. It “took note of draft resolution 6”, which meant that this draft resolution was based on a previous draft resolution from this Conference, so the result of the vote on the previous draft resolution would have to be taken into account for this draft resolution. If the previous draft resolution was approved, then this draft resolution would be consistent, whereas if the previous draft resolution was not approved, it would be inconsistent. He asked if he was making himself understood.

Dr Ehrlich confirmed that he understood, and summarised that he was referring to the part of the draft resolution that read “resolution Conference 2021/06 of the 16th Conference”. The question was how this draft resolution could be voted on if the result of the vote on the first draft resolution was not yet decided. He asked if anyone would like to address that.

Mr Dunmill responded that this draft resolution was noting the previous draft resolution which contained information on the re-examination and re-classification of Member States and Corresponding Members. If that draft resolution was not approved, then this draft resolution would have to be reconsidered to include just the relevant parts of information, otherwise the passing of this draft resolution could pose a problem. For the moment, he did not think there was anything wrong with noting the content of that previous draft resolution. All the resolutions were drafts at the present time, but when the references were added to the draft resolutions these were added on the assumption that a previous draft resolution was going to be passed.

Dr Ehrlich proposed that the words be changed to “noting *the information contained in* Resolution Conference 2021/06” then there would be no dependence on the approval of the previous draft resolution where the necessary information was to be found. He suggested this may be a way around this problem, and asked Mr Robles if this would be acceptable to him.

Mr Robles said that was acceptable.

Dr Ehrlich asked whether there were any other comments regarding this particular change to the draft resolution before moving onto any other comments; there were none.

Mr Marcin (Poland) stated that of course nobody wished to pay more, but that the increase of 1.4 % was not a very big increase and was therefore not a big problem. He considered the biggest problem was the fact that most Members did not pay on time. If Members did not pay on time, then any increase would not be enough. This was the most problematic issue, and although nobody wished to pay more, they could not ignore the fact that the Organisation’s costs were increasing, and in his opinion, a rise of 1.4 % could not be avoided. He reiterated that the most important point was to pay the annual contributions on time, adding that Poland always paid their fees before time, and this is what Members should be doing.

Dr Ehrlich thanked Mr Marcin for his support for the proposed budget, and said that the timeliness of payments would be addressed in the next agenda item, which considered the proposed new policy on the reserve fund. He asked if there were any other comments or questions, noting that the valuable comments which had already been made would be noted, and these two amended draft resolutions would be then be voted on at the end of this session.

Dr Ehrlich thanked Mr Dunmill for his clarification.

10.3 Policy on the OIML Operating Reserve Fund

Dr Ehrlich asked Mr Donnellan, to present this item.

Mr Donnellan thanked Dr Ehrlich for his introduction to item 10.3 and again informed delegates that this item had already been discussed, minuted and approved at the 56th CIML Meeting. It was being presented now for the Conference to endorse the CIML's decision. He informed delegates that Addendum 7.6a (56th CIML Meeting) / 10.3a (16th Conference) provided information on the OIML Operating Reserve Fund, and the proposed Policy itself was detailed in Addendum 7.6b (56th CIML Meeting)/ 10.3b (16th Conference).

Mr Donnellan stated that he would initially detail the background information to this item. He said that the 15th Conference had requested the CIML to consider the Operating Reserve Fund policy and the purpose for which the Reserve Fund should be used. The 15th Conference had stated that the recommendations should be reported to the 16th Conference. He added that the Operating Reserve Fund had also been discussed at the 55th CIML Meeting in 2020. Although the Operating Reserve Fund was referenced in the Convention, there was no formal policy on it and the total cash balance fluctuated throughout the year. This uncertainty could lead to a shortfall in available funds, and an Operating Reserve Fund Policy was therefore needed to ensure that an adequate level of funds would be maintained for the Organisation.

Mr Donnellan reported that in order to prepare the information package, significant analysis had been undertaken of the funds received from Member States. This analysis had concluded that the average total cash balance of the Organisation over the period 2017–2020 had been 8.8 months of average annual operating expenditure. He explained that this meant that at a given point in time, if income had stopped, the Organisation would have run out of operating capital after an average of 8.8 months. This cash balance had ranged from a low of 7.4 months to a high of 10.5 months during the same period. With regard to payments, the analysis had revealed that from 2017–2020, the average Member State payment delay ranged from 5.5 months in 2020, to 7.1 months in 2018. Mr Donnellan stated that although every effort was made to collect Members' contributions on time, any increase in the delay would pose a risk to the OIML's operations. Based on this analysis, it was proposed to set the target minimum Operating Reserve Fund at six months of average operating expenditure. He added that this figure took into consideration the average delay time in Members' payments. Mr Donnellan highlighted that the lack of an Operating Reserve Fund Policy could affect the OIML's operational and strategic management. It could also affect the commitments which the OIML could provide to its stakeholders, which could potentially in turn affect the OIML's capacity to plan and invest in strategic and long-term initiatives. Mr Donnellan said it had been recommended that the Operating Reserve Fund Policy should be approved by the CIML, and endorsed by the Conference.

With regard to the policy itself Mr Donnellan said that the authority to establish a reserve for the Organisation was contained in Article XXIV of the Convention. The purpose of this policy was to build and maintain an adequate level of net current assets to support the Organisation's operations in the event of unforeseen shortfalls. He added that the fund might also be used for essential emergency expenses, stressing that it was not intended to replace a permanent loss of funds or to eliminate an ongoing budget gap, and the policy would be implemented in conjunction with the other financial policies of the Organisation.

Mr Donnellan drew delegates' attention to the definitions and goals of the policy. These were that the Operating Reserve Fund was defined as the designated fund set aside by the Conference. The minimum operating reserve would be sufficient to maintain ongoing operations for a set number of months. The Operating Reserve Fund would be reviewed and adjusted in response to internal and external changes, and the target amount would be equal to six months of average recurring operating costs of the Organisation. The Operating Reserve Fund would be recorded in the accounts as the "Designated Operating Reserve", and would be funded and available in cash or cash equivalents. It would be managed with the general cash and investment accounts.

Mr Donnellan stated that the Operating Reserve Fund would be funded by the existing cash balance. He reported that if there was a budget surplus at the end of the financial period, the Conference could direct that the Operating Reserve Fund be funded with some or all of the surplus. He added that the Conference may also direct that a specific source of income be set aside for the Operating Reserve Fund, and that if the Operating Reserve Fund fell below three months of the average operating costs, an alert would be issued by the CIML President.

Mr Donnellan reported that Article XXV of the Convention specified that authority for the use of the Fund was delegated to the BIML Director, in consultation with the CIML President, who should:

- identify the need to access the Operating Reserve Fund;
- confirm that its use was consistent with the purpose of the reserves as described in the Policy; and
- carry out a detailed analysis of the need for its use.

Mr Donnellan stressed that use of the Operating Reserve Fund would be reported to the CIML and Conference.

Mr Donnellan stated that with regard to reporting and monitoring, the BIML Director and the CIML President would be responsible for ensuring that the Operating Reserve Fund was maintained, and was used only as described in the Policy. The BIML Director would maintain records of the use of funds, and would provide updates to the CIML President. The BIML Director and the CIML President would discuss annually any additional risk factors and their impact on operating reserve levels. Mr Donnellan emphasised that the Policy itself would be reviewed by the BIML Director and the CIML President every year, or sooner if warranted by internal or external events or changes, and changes to the Policy would be recommended to the CIML for approval. Mr Donnellan stated that this completed his presentation on this item.

Dr Ehrlich thanked Mr Donnellan. He suggested that the proposed draft resolution be considered, and informed delegates that, during the discussion at the CIML meeting on the previous Monday, it had been decided to take some additional information into account. He suggested delegates looked at the draft resolution with this in mind. Mr Dunmill read:

The Conference,

Recalling Resolution 2016/3 of the 15th OIML Conference,

Endorses Resolution CIML/2021/15 of the 56th CIML Meeting.

Mr Dunmill commented that it was in this referenced draft resolution that the additional information was to be added so that it did not affect the content of the draft resolution.

Dr Ehrlich acknowledged this was correct and said he believed that the decision had been to not modify the CIML resolution, but rather to include a line “noting the comments received from Members” so that these would be taken into account in the final editing of the Policy document. He explained that his comment was just to remind delegates about the process which would be followed.

Ms Gierschke thanked the BIML for having prepared this policy paper. As she had already stated on Monday, Germany did not support general reserves in international organisations. However, the need to have enough available funds to meet financial obligations was recognised by them, especially, as had already been mentioned, in the light of late and incomplete payments of contributions. Germany therefore suggested, as it had suggested at previous Conferences, that a working capital fund be established, funded once by all Member States and then replenished only when the late or incomplete contributions were paid. She explained that the reason for this was that Germany could not accept a policy that would result in the cross-subsidising of late payments by those Members who paid on time.

Mr Robles commented that he had several doubts. The first one concerned the consequences of applying this policy, and his second doubt was how the sustainability of this tool would be guaranteed.

Mr Donnellan stated that the six months of operating costs required for the Operating Reserve Fund would initially be funded by the Organisation's current cash balance. In relation to the question about sustainability, the funds necessary for the Organisation to operate, to run meetings, and to conduct its normal business, would be maintained if Member States and Corresponding Members paid on time. The Fund would not then need to be drawn upon at the current time, although the future was obviously an unknown factor, and the whole point of establishing this Operating Reserve Fund, following requests from a number of CIML Members, and subsequently from the CIML and the 15th Conference, had been to ensure the ongoing sustainability of the Organisation if there should be a cashflow problem due to non-payment, or late (or sustained late) payments by Member States. He added that at this stage, the Operating Reserve Fund itself should remain untouched, but this depended on the behaviour of Member States and Corresponding Members themselves.

Dr Ehrlich asked whether this explanation adequately addressed Mr Robles' question.

Mr Robles responded that he would consider the information, although he still did not think the position was clear.

Mr Richter (US) stated that he could give the State Department's position on agenda item 10.3, and reiterated that this had been given in the CIML meeting the previous Monday. The US wished to thank the BIML and the CIML for their work on establishing this important Operating Reserve Fund. At the CIML meeting, the US had questioned the provision that seemed to allow the CIML President to decide on expenditure from the Operating Reserve Fund, potentially without consulting other Member States. He wished to record and confirm their understanding that, at the CIML meeting on Monday, it had been agreed that a provision would be added saying that the CIML President would consult with the BIML Director and Members of the Presidential Council before making decisions on expenditure out of the Reserve Fund.

Dr Ehrlich said, as he had alluded to earlier, he believed that this comment would be taken into account though noting Members' comments in the CIML Resolution, and said he would ask Dr Schwartz to elaborate on this.

Dr Schwartz confirmed that, as he had said at the CIML meeting, this would be taken into account, and a sentence would be added to clarify that a number of Presidential Council or Committee Members would be involved in the process.

Mr Jaco Marneveck (South Africa) stated he was making a comment on behalf of the government of South Africa who wanted the Committee and/or Conference to note that many countries' financial years did not correspond to the OIML's financial year, which created the scenario where a country could not pay early in the OIML's financial year. To correct this situation and pay in the first quarter or half of the OIML year would place a burden on some countries, as they may have to pay their contribution twice in one financial year. South Africa did not see a problem in the OIML using the funding available in the Operating Reserve Fund for operational purposes, and replenishing the Operating Reserve Fund when payment was received from that country. South Africa understood that the Convention was written in this manner for ease of changing those funds.

Dr Ehrlich confirmed that Mr Marneveck was correct, adding that the intention of this fund was to handle such circumstances where payment could not be made at the beginning of the year, and to handle cashflow matters as well as emergency purposes. He asked if there were any further comments on this agenda item; there were none.

11 Review and approval of Draft Conference Resolutions (Session 1)

Dr Ehrlich informed delegates that they would now have the opportunity to consider and review all the draft Conference Resolutions discussed so far. He believed that at this point, the online voting was open, and asked Mr Dunmill to elaborate on this.

Mr Dunmill stated that he could explain the voting procedure again in detail, but since there were not many delegates at the Conference who had not already voted at the CIML meeting over the previous two days, he instead asked those Heads of Delegation who were currently present to confirm that they were comfortable with the voting procedures which would take place, and thus avoid his having to take the time to run through the procedures in detail. This would make this session shorter for those delegates in time zones where it was already very late.

Dr Ehrlich asked delegates to raise their hands if they had any doubts about the voting procedure and would like Mr Dunmill to elaborate on the voting procedure as he had earlier in the week.

Mr Dunmill explained that the only difference in the voting procedure was that although delegates would still log in to the website as already described, using their username and password, and by going to the “My access” menu, this time on the right-hand side, it would say “Conference Resolutions voting” instead of “CIML Resolutions voting”. He stressed this was the only difference and the rest of the procedure would be identical.

Mr Dunmill confirmed that the voting for this session was now open, so delegates could start voting now if they wished, although that was at the risk that an editorial change may be made to one of the draft resolutions during the time he read through them. He highlighted that delegates could vote “yes for all” the Resolutions, and then change their votes for any individual draft resolutions for which they wished to vote “no” or “abstain”.

Mr Dunmill read Conference Resolutions 2021/01, 2021/02, 2021/03, 2021/04, 2021/05, 2021/06, 2021/07, 2021/08 and 2021/09 and stated that this concluded the draft resolutions for the current session. He reiterated that the online voting was now open, that 30 minutes had been allowed for voting, and that the progress on the voting would be monitored in order to decide what would happen next.

Dr Ehrlich encouraged Heads of Delegation to go to the “My access” part of the website and cast their votes, and hoped that it would be possible to announce the results of the voting from the current session in about 20–25 minutes, or earlier if enough votes were cast before that.

Mr Dunmill explained that a screen would be displayed which would indicate the remaining time left to vote. He also reminded delegates that during the CIML voting sessions, the President had mentioned the required quorum, and he pointed out that the Conference quorum was different. Article 8 of the OIML Convention stated that “decisions may become effective if the number of Member States be at least two-thirds of the total number of Member States”, whereas at the CIML, at least three-quarters of member States were required to cast a vote. This meant that the quorum for the Conference was 42 rather than 47, in other words, fewer countries were required to be present. He also pointed out that it was not possible to use proxies during a Conference session.

Before closing the session, Dr Ehrlich asked again if any delegates had any questions or were experiencing any difficulties with voting. No hands were raised, so he announced that there would be a break to allow everyone to vote. He said they would announce the results of the voting the following day, and reminded delegates that the second day of the Conference would start at 10:00 UTC, and that agenda items 12 to 16 would be considered. The final voting session would take place at the end of the next day’s session.

Dr Ehrlich welcomed delegates back and Mr Dunmill showed delegates a slide indicating how the votes had been cast so far.

Dr Ehrlich stated that the voting rules for the Conference were different than those for the CIML, and the percentages required for the quorum were different. It would appear from the votes cast up to the present time that everything had passed except for draft resolution 8, the 2022–2025 budget. As delegates could see from the slide, there were a large number of abstentions, and he believed that about 10 Heads of Delegation had not yet voted. Because of this, he announced that the voting would remain open overnight and would be closed just before the start of the following day's session. This would give more time for those Heads of Delegation who needed to consult with others before casting their votes, and he also suggested it would give time for those who had abstained to perhaps reconsider their decision. Otherwise, as the results stood at the current time, draft resolution 8 would not pass. He added that the CIML Presidency would need to meet overnight and discuss how to address this problem and how to move forward at the beginning of the session the following day. He asked if there were any comments.

Dr Schwartz reiterated that leaving the vote open would provide the opportunity for those who had voted “abstain” on draft resolution 8 to reconsider and either to vote “yes” or “no”. This would help, as there were currently 17 abstentions, and in accordance with the Convention, these were not counted as votes cast. He stressed that of course everyone was to free to vote as they wished, but again drew delegates' attention to the potential problem of a high number of abstentions.

Dr Toshiyuki Takatsuji (Japan) stated that he had previously not fully understood the voting procedure and the three criteria required to pass draft Conference resolutions, and he was afraid this may be the case for others, so he felt that this may be the reason for so many abstentions. He suggested that the procedure and criteria should be explained again.

Mr Dunmill intervened saying he could show delegates the appropriate part from the Convention to confirm the voting rules for the Conference.

Dr Schwartz replied that the best way to understand the procedure was to provide an example, as reading the text in the Convention was probably hard to understand.

Condition 1

Dr Schwartz continued that there were 62 Member States, and the Convention stated that for the Conference, a quorum of two-thirds of the total number of Member States was needed. This meant that 42 Member States needed to take part in the voting, which included voting “yes”, “no”, or “abstain”. This condition had been met for all nine draft resolutions, as they had all received 47–48 votes.

Condition 2

Dr Schwartz continued by explaining that the next requirement was that 80 % of these responses needed to be “yes” or “no” votes because abstentions were not considered as votes cast under the Convention. Since 48 votes had been submitted, 80 % of 48 was 38.4, so 39 votes would have to be “yes” or “no” to meet this condition from the Convention. This condition had been met for draft resolutions 1, 2, 3, 4, 5, 6, 7, and 9.

Condition 3

The third condition was that of these 39 “yes” or “no” votes, 80 % had to be in favour. 80 % of 39 was 31.2, which meant that 32 “yes” votes were required to approve the draft resolution. This condition had also been met for draft resolutions 1, 2, 3, 4, 5, 6, 7, and 9.

There was a problem with draft resolution 8 because not enough “yes” or “no” votes had been received, so the second condition had not been met as there were too many abstentions. If delegates would be willing to change an abstention to a “no” vote, this would help from the Organisation's point of view. In this way, delegates could express their objection to the draft resolution, rather than abstaining. He

said that if his explanation was not clear enough, Mr Dunmill could show delegates the text of the Convention.

Mr Robles expressed the opinion that delegates were having too much pressure put on them, and wondered whether other countries felt the same. As a metrology centre, Spain was in favour of supporting international metrology and verification, and of maintaining the quality of services, but their government's policy was not to approve fee increases. So, at this moment in time, it was convenient for them to abstain, as a polite way of avoid saying yes or no directly. Apparently, this was a problem under the Convention, so Spain would need to vote again. His feeling was to vote in favour, so it was difficult to abstain, but it put too much pressure on metrologists. He reiterated that his country and perhaps others were abstaining because they were politely saying "no".

Dr Schwartz replied that he had not meant to put pressure on any Member State, and he was very sorry if there had been a misunderstanding. He simply wanted to explain the possibilities. For himself, he could say that he had received the mandate to not vote "yes", but his ministry had given him the freedom to vote "no" or to abstain, so this had been the background to his explanation. He had not intended to put pressure on any Member States.

Dr Ehrlich thanked Dr Schwartz for his clarification. He acknowledged this was a difficult situation, and some consultations would have to take place overnight, but he explained that it was very important for draft resolutions to have received the full complement of votes, and asked those delegates who had not yet voted to do so, and those delegates who had abstained to reconsider overnight and if possible to change their votes to "yes" or "no". He asked if there were any further comments.

There being none, Dr Ehrlich restated that the voting would remain open, and reminded delegates that the meeting would reconvene at 10:00 UTC the next day, at which time the discussion could be continued if necessary.

16th International Conference on Legal Metrology

Session 2 – 21 October 2021

Dr Ehrlich welcomed delegates to the second day of the 16th OIML Conference. He hoped everyone had had a chance to reflect on the previous day's activities and that the Heads of Delegation had had an opportunity to vote. He announced that the voting still remained open, and he would begin with a review of the current situation.

Dr Ehrlich reminded delegates that the previous day, the session had finished at agenda item 11.3 *Review and approval of draft Conference resolutions from the first session*. Session two would continue with that item. He asked Mr Dunmill to display the current status of the voting. He confirmed that draft resolutions 1–7 and 9 had now all been approved. Draft resolution 8, relating to agenda item 10.2 *Proposed budget for the 2022–2025 financial period*, had a relatively large number of abstentions so, at the present time, this draft resolution had not yet been approved. As a result, the Presidium and the BIML leadership had discussed the situation extensively following the end of the previous day's Conference session, and again before the start of the current session, to decide how to handle this situation and what options might be presented if this draft resolution was not approved. Dr Ehrlich said that CIML President and Conference Vice-President Dr Schwartz would give a short presentation summarising these discussions, but before turning the floor over to Dr Schwartz, he mentioned that the voting was still open, would remain open during this entire Conference session and, if necessary, could be left open even longer. He encouraged delegates who had not voted to take this opportunity to vote, and invited Dr Schwartz to elaborate on this situation.

Dr Schwartz wished to remind delegates of the draft resolution on the proposed budget for the 2022–2025 financial period. He asked Mr Dunmill to read the draft resolution again.

Mr Dunmill read Draft Resolution 8, which can be found under item 10.2 of the first session of the Conference.

Dr Schwartz stated that there had currently been 51 “yes”, “no”, and “abstain” votes, and that out of these 51 Member States, 38 had voted in favour of the proposed budget, which was a majority of 75 %. This figure also meant that more than an absolute majority of all Member States had voted in favour of the proposed budget, i.e. 38 out of 62 Member States, or 61 %. However, Article 8 of the OIML Convention had three conditions which must be met for a Conference decision to be validated, and he asked Mr Dunmill to explain these.

Mr Dunmill explained that the three conditions in the OIML Convention for decisions of the Conference were:

- 1 Two-thirds of all Member States must be present, and for the purposes of online meetings, this would be taken as being the total number of those who had voted “yes”, “no”, or “abstain” during the online voting.
- 2 Four-fifths of Member States present must have cast a vote, and the Convention stated that abstentions were not considered to be votes cast, so only “yes” and “no” votes were counted.
- 3 Four-fifths of the votes cast must be in favour.

He then considered each of these points using the numbers of votes cast for Draft Resolution 8 at that moment in time, explaining that considering the first condition, since there were 62 Member States, and two-thirds of 62 was 41.3, then at least 42 Member States had to have voted “yes”, “no”, or “abstain”. He confirmed that at the present time, 51 Member States had voted “yes”, “no”, or “abstain”, so this condition had been met.

With regard to the second condition, taking the 51 Member States who had voted “yes”, “no”, or “abstain”, four-fifths of this number was 40.8, so 41 Member States needed to vote “yes” or “no” for this condition to be met. At the present time, 38 Member States had voted “yes” or “no”, so this condition had not been met.

The third condition stated that four-fifths of those votes cast must be in favour. 38 Member States had voted “yes” or “no”, and four-fifths of 38 was 30.4, so it was required that 31 Member States must be in favour of the draft resolution. All 38 votes were in favour, so 100 % of those who had cast a vote had voted in favour. This condition was therefore also met.

However, since the second condition was not currently satisfied, this draft resolution endorsing the decision of CIML Resolution CIML/2021/14 had not yet been approved.

Dr Schwartz asked Mr Dunmill to leave this last slide up so that everyone could understand the situation. He reiterated that only one of the three conditions had not been met. He wished to say that after a successful CIML vote on CIML Resolution CIML/2021/14 on the same subject, and after only very few comments on this item during the previous day’s Conference session, he did not think that anyone had expected this outcome for Conference Resolution 2021/8. He stressed that this draft resolution was very important for the Organisation because it addressed the budget for the next financial period. He continued that the current outcome created a difficult situation for the Organisation, and would have severe consequences. It would be necessary to carefully analyse the situation and consult with the Member States to find a way to put forward a revised budget, which would have a chance of being accepted by the required majority of Member States. However, some immediate consequences could already be seen, and Dr Schwartz proposed to discuss these now, together with a proposed action plan.

The first immediate consequence of this outcome was that the 2021 budget figures would have to be used again the following year. He reminded delegates that because of the postponement of the Conference, paragraphs 4 and 6 from Article 24 of the OIML Convention had needed to be applied in order for the 2020 budget figures to be applied to the budget for 2021. These figures would have to be applied the following year as well if a new budget was not approved. Another immediate consequence was that two online-only meetings would have to be held the following year. Firstly, a one-day Conference would need to be held to deal with a new budget proposal which would have to be prepared, and this would be held in conjunction with the 57th CIML Meeting. This meeting would also have to be online-only because it was difficult to obtain a quorum, and due to potential problems with the meeting and budgeted travelling costs budgeted for this.

The proposed action was that the BIML would consult Member States to find out why some Member States had voted differently on the budget in the CIML meeting and the OIML Conference, and to understand what form the budget should take in order for it to be endorsed by a sufficient majority of Member States at the next Conference. Dr Schwartz noted that this short presentation had summarised the situation, as well as its immediate consequences and the proposed action.

Dr Ehrlich thanked Dr Schwartz for this explanation. He continued that, as he had mentioned earlier, the voting would remain open. He considered that perhaps following this review, the voting situation would change, but in the meantime he wished to open up the floor to discussion on this situation.

Mr Loizides (Australia) said he had been confused about the rules, and it might be that his interpretation of them could assist other delegates. He explained that abstentions did not count towards the total number of votes cast, and thought that economies may have abstained so as not to offend. However, for the purposes of voting, it was better to vote “no”, if that was actually their wish or intention. He asked Member States to reflect on their abstention if their real intention was to disagree with the proposed draft resolution, as this would enable a decision on this draft resolution.

Dr Takatsuji asked for the slide regarding the current voting situation to be displayed again, and stated that he understood these three rules had to be followed, but knew that delegates who were in a neutral situation might not be in a position to vote either “yes” or “no”, and would have to abstain. He considered

the current situation to be rather strange, because with regard to the third condition there was unanimous support for the draft resolution.

Mr Dunmill intervened reporting that the situation had changed slightly and the support was no longer unanimous.

Dr Takatsuji continued that although it was no longer quite unanimous, a decision could not be made only because the second condition had not been met. He felt that it was a very strange situation that having too many abstentions meant that the decision would have to be postponed. He was in favour of making a decision at this meeting, even if that decision was to reject the draft resolution. He did not wish to force delegates to change their minds, but would appreciate it if their decision could be changed from “abstention” to “yes” or “no”.

Ms Buckley (Ireland) said she had found the rules around the voting quite complicated, and thanked the last two speakers for helping her to understand better that this was a technicality of this voting system. She thought it was important that those Member States who did not wish to support the draft resolution had a way of recording this. As she currently understood the situation, if that intention could be reflected in a “no” vote rather than an abstention, this would resolve the situation as it would allow Member States to indicate that they had not supported the proposal but at the same time, the majority which was already known to support the proposal, was sufficient to approve the draft resolution. This would also be in line with the CIML vote, which this current vote was strangely not aligning with. This was another strange consequence of the different voting rules in the Conference and in the CIML meeting. As she understood the situation, if more abstentions were changed to “no” votes, this might resolve the situation.

Dr Ehrlich thanked Ms Buckley for her clarification to delegates about the situation.

Mr Gal (Hungary) confirmed that Hungary had changed its vote to “no”.

Dr Ehrlich thanked him for supporting the process. He asked if there were any more comments; there were none. He confirmed that the situation had changed during the course of the discussion, and announced that this item would be reconsidered later in this session. He urged delegates who had not voted to do so as soon as possible.

12 Sanctioning of OIML publications

Dr Ehrlich asked Mr Dunmill to take the floor and present this item.

Mr Dunmill stated that there was an Addendum for this item containing complete details of all Recommendations and Documents which had been approved by the CIML since the last Conference. He summarised that this included 19 new, revised, or updated Recommendations or Documents, as well as the CIML’s approval of the withdrawal of four Recommendations. He added that the withdrawn Recommendations were included in this Addendum because the Conference had, of course, at some point sanctioned these Recommendations.

52nd CIML (2017):	three Recommendations
53rd CIML (2018):	one Recommendation, one Document
54th CIML (2019):	one Recommendation, three Documents
55th CIML (2020):	four Recommendations, four Documents, four Recommendations withdrawn
56th CIML (2021):	two Recommendations

With regard to the withdrawals in 2020, Mr Dunmill explained that R 16-1 and R 16-2 had been replaced the new Recommendations R 148 and R 149, approved the same year. The other two had been converted into Documents when they had been revised as it had been decided by the Project Group undertaking the revision that it was no longer appropriate for these to be OIML Recommendations. The two new

Documents, D 35, and D 36, were approved the same year. Mr Dunmill stated that this was a summary of the information contained in the Addendum, where more detail could be found. He then read the proposed draft resolution relating to this item:

The Conference,

Having regard to Article VIII, first and fifth paragraphs, of OIML B 1:1968 *OIML Convention*,

Noting the report on publications approved by the Committee since the 15th Conference in 2016 in Addendum 12 to the Working Document for the Conference,

Resolves that the OIML publications listed in Addendum 12 to the Working Document for the Conference are hereby sanctioned. Member States are reminded of their obligation to implement OIML Recommendations as far as possible.

Mr Dunmill again pointed out that this sanctioned the full list as a whole rather than sanctioning each publication individually, as had been done at some earlier Conferences. If any Member States had a problem with a specific publication, it would be possible to discuss this now, and any necessary amendments to the list would be made. He added that the voting on this draft resolution would open at the end of the session.

Dr Ehrlich asked delegates whether there were any comments on this item; there were none. Dr Ehrlich reiterated that this draft resolution would be included in the voting session to be held at the conclusion of the current session.

13 Report on the work of the OIML for the period 2017–2021

Dr Ehrlich said that there were five sub-items under this report, and the first report would be given by the BIML Director, Mr Anthony Donnellan.

13.1 Organisation, management and staff of the BIML

Mr Donnellan thanked Dr Ehrlich for his introduction and explained that his presentation accompanied the Addendum which had been provided on the Conference web page. This was a 30-page report providing details of the main achievements, from the Director's perspective, over the previous five years. He had divided the presentation into years, and stated that he would try to move through it relatively quickly, but comprehensively, as the presentation was quite long.

2017

Mr Donnellan said that in 2017, the CIML meeting had been held in South America for the first time since 1997, which had been a key opportunity for the Organisation to make progress with a number of matters in that part of the world. It had also been a key meeting because the election of the new CIML President had taken place, which, as Mr Donnellan pointed out, had an effect on the strategy of the Organisation and its future. The CIML had also appointed a new BIML Assistant Director, Mr Paul Dixon, and expressed its expectation to renew the contract of the other Assistant Director, Mr Ian Dunmill, the following year. It also identified the members of the selection committee for the new BIML Director.

Mr Donnellan showed delegates some of the achievements for that year, but stated that he would not go into detail on each particular item, adding that it was sufficient to say that several publications and project proposals had been approved. These included some important publications such as revisions of B 6 and R 60, amongst others. There had also been discussions regarding the form of the CEEMS Advisory Group (CEEMS AG) and the approval of a new Basic Publication, B 19 *Terms of Reference for the Advisory Group on matters concerning Countries and Economies with Emerging Metrology Systems (CEEMS)*. Mr Donnellan stressed that as in previous meetings, technical work had been a key feature of the 2017 CIML meeting, and there had been discussions on the increasing interest in quality

infrastructure, and on how the OIML could increase its involvement. He added that this was still part of the Organisation's current work, and had been discussed at the previous day's session during the item on international liaison work which had been mentioned by the CIML President.

2018

One of the key points in this year, from the Bureau's point of view, was that a revision of B 6 had been published and implemented, which Mr Donnellan commented was a foundational document to the work of the Organisation. There had also been continued support for the technical work. Very importantly, the OIML Certification System (OIML-CS) had been launched on 1 January 2018, and there had been continued support for CEEMS. Improvements had been made to the OIML website, including changes to the "My access" section, which he pointed out Conference Heads of Delegation were using during this meeting to cast their votes. More work had been carried out with the CEEMS web pages, reorganising the information, and he stressed that there had been continued translation of pages into the OIML's official language of French.

Some of the key aspects of project management work in 2018 had involved delivering training to conveners, and requiring the identification of terms of reference and a roadmap prior to project approval, which Mr Donnellan said had ensured more governance and accountability of the work of Project Groups. He added that the progress of Project Group work undertaken by Member States had also been carefully monitored to ensure that B 6 was being adhered to, and to take effective action when this was not the case.

2019

Mr Donnellan reported that the OIML's functions had continued to evolve. The Organisation had continued to align its activities with those of other multilateral international organisations, as well as with the 2030 Sustainable Development Goals (SDGs) of the United Nations. The external relationships of the OIML had been deepened with liaison organisations and other partners, the internal IT strategy had been refined with a focus on future technologies, efficiencies and automation, and the transition to a digital strategy had been started. This had included making the OIML Bulletin an online-only publication. The alignment of activities with RLMOs and RMOs had continued, and there had been a review of MoUs with other key international organisations and partners.

A number of prospective new OIML Members had also been identified, and work had been done to reduce the risk of losing Members by means of increased contact and debt control. In 2019, there had also been a review of the budget and financial governance policies of the Organisation, the development of new internal policies and procedures, and importantly, as delegates had already heard, the implementation of prudent austerity measures and reforms. The Organisation had enhanced its awareness-raising through World Metrology Day activities, and further development of the OIML's e-Learning platform had started with a workshop held in conjunction with the CIML meeting in 2019 in Bratislava, Slovakia.

With regard to communications and information technology, Mr Donnellan reported that many improvements had been made to the OIML website, which he added was the Organisation's main promotional tool, noting that all OIML publications continued to be available free of charge on the website. Social media channels had also been introduced to expand communication and outreach with stakeholders and, as he had already mentioned, the OIML Bulletin had become an online-only publication, which had been supported by Members. 2019 had also been a record year for World Metrology Day website visits.

The BIML had continued to focus on the "three pillars", which included the technical work. The BIML had continued to provide enhanced levels of support to TCs, SCs and PGs in their work on the development and revision of OIML publications. The BIML had improved the periodic review procedure as a result of proposals from Task Group 2023. There had been a methodical development of the procedure used to identify high-priority publications, which had already been discussed at the CIML meeting earlier that week. Convener training had also continued in 2019. The BIML had continued to

support CEEMS priorities and projects, and had monitored the impact of these CEEMS activities. The BIML had also worked on the development of a *Framework for OIML Training Centres (OTCs) and OIML Training Events (OTEs)*. With regard to the third pillar, the OIML-CS, 2019 had been the second year of its implementation, and work had focused on sustained promotion of the OIML-CS, with many specific events. Six new Utilizers and two new Associates had been added in 2019, and the number of certificates had increased by about 18 % year-on-year, compared with 2018.

2020

Mr Donnellan stated that this had been a challenging year for the BIML and the Organisation, as it had been for many organisations, due to the disruption caused by the COVID-19 pandemic. However, as he had previously stated, there had been minimal impact on the BIML's operations. He reported that it had continued to offer uninterrupted support to all Members, stakeholders, and other interested parties, who relied on the OIML, and therefore on the BIML, to deliver services. The BIML had increased its adaptability and innovation in its operations and communications with Members and other stakeholders. This had included continuous IT operation throughout the period of confinement for the BIML staff and the more than 1 500 registered website users, who had used the website, voting, and other online tools, on a regular basis. Online meetings had become the "new norm", and had quickly been adapted to, not only by the BIML, but also the Member States. Mr Donnellan took this opportunity to thank them for their cooperation. He added that the OIML website had undergone continued upgrades and enhancements, both to its infrastructure, security, and content.

Mr Donnellan highlighted that in 2020, no Member States or Corresponding Members had been delisted. The Organisation had welcomed the Republic of Mali as a new Corresponding Member, and the Republic of Benin as a reintegrating Corresponding Member. The BIML had also worked to convert a number of Corresponding Members to Member States, and was pleased that, through work conducted in 2020, the OIML had welcomed Ukraine as a Member State in 2021. The BIML had continued to pursue initiatives to promote OIML membership, and had continued with its efforts to manage debt to prevent de-listing. This had been reflected in a new procedure, which would hopefully prevent Members from being delisted due to non-payment.

2020 had still been a positive year for OIML technical work despite all the challenges, and seven publications had been put forward to the CIML for approval. A revision of *D 30 Guide for the application of ISO/IEC 17025 to the assessment of Testing Laboratories involved in legal metrology* had taken place by direct CIML online approval in July 2020, and the BIML had focused on other high-priority publications. The new periodic review procedure had also been put in place.

Moving on to the second and third pillars, the OIML-CS and CEEMS, Mr Donnellan stated that in 2020 the OIML-CS had continued to grow, with two new Associates (Uganda and Kiribati) having been added to the System. He stated that the number of OIML-CS certificates up to the time of the meeting in 2020 had been at the same level as 2019 despite the COVID-19 pandemic, which Mr Donnellan commented indicated a strong and robust system. Finally, he mentioned that in 2020 the OIML-CS Management Committee had met online.

As far as CEEMS work was concerned, there had been a focus on the Revision of *D 1 Considerations for a Law on Metrology*, which he commented had now been approved and published under the new title *National metrology systems – Developing the institutional and legislative framework*, indicating its changed focus. Work on the e-Learning platform had continued, and a number of other supporting meetings had been held.

Mr Donnellan stated that in 2020, the BIML had also been involved with outreach and liaison activities. Significant work had been undertaken with the OECD IO Partnership of over 50 international organisations, who came together to work and coordinate their activities. A successful World Metrology Day had been held on the theme of *Measurements for global trade*. Mr Donnellan stated that the health and economic crises had highlighted the importance of multilateralism, coordination and collaboration.

The BIML had started to look at the future of the Organisation, including concentrating on a future-focused and positive budget and orientation for the future.

2021

Mr Donnellan referred to the report he had provided to 56th CIML Meeting earlier in the week. Since the 55th CIML Meeting in October 2020 the Bureau had focused on responding to not only the short-term needs and priorities of the Organisation but also on planning for its future growth and evolution. This had been reflected in the budget and financial situation which he had presented. Despite the impact of the global pandemic on the legal metrology community, 2021 had provided an opportunity to reconsider the OIML's services and future focus.

Mr Donnellan stated that in 2021 no Member States had been delisted, and only one Corresponding Member had been delisted. He stated that the Organisation had been delighted to welcome Ukraine, which had acceded as an OIML Member State. The Organisation was also delighted to welcome Guyana as a new Corresponding Member, and Gabon as a reintegrating Corresponding Member. Mr Donnellan commented that this not only demonstrated growth but the continued attractiveness of the OIML as an international organisation to new and existing Members. The BIML had been actively seeking new Members and assisting with the potential conversion of Corresponding Members to Member States. The BIML continued to recover persistent outstanding Member debts, as well as unpaid OIML-CS certificate registration fees.

In early 2021, the BIML had implemented a new procedure for the early identification of Members at risk of defaulting on their contributions. This procedure had already yielded very good results, and had actively prevented Members from being delisted.

During the current year, the BIML had naturally focussed on the preparation of a future-focused and positive budget for the Organisation. This had involved an extensive detailed analysis of cost structures as well as ways to reduce operating costs. The process had included considering how costs could be reduced whilst still enabling the BIML to deliver on the expectations and strategic priorities of the Organisation.

Mr Donnellan stated that, as always, technical work had been a priority for the BIML which, as he had mentioned earlier during the meeting, had assumed co-convenership of more Project Groups. The impact of the pandemic had been more pronounced in 2021, and had resulted in a slowing of activity by some PGs. One new or revised publication had progressed to the Committee Draft stage, and two publications had been put forward for CIML approval. However, as he had already mentioned, a significant number of project proposals had been put forward this year, which Mr Donnellan considered was a very pleasing sign. The BIML continued to ensure all publications were reviewed and edited, with a focus on the high-priority publications. He added that all publications were published on the OIML website as soon as they had been approved and finalised.

With regard to the second pillar of priority activity, the OIML-CS continued to provide an international system to implement an effective, internationally harmonised type approval framework. He commented that the OIML-CS had now progressed significantly since its launch, and it was very pleasing to see it grow. In 2021, OIML Issuing Authorities and Test Laboratories had continued to extend their scopes, new editions of OIML Recommendations had been included, and the transition of categories of instruments to Scheme A had been addressed. The number of OIML-CS certificates had been consistent since 1 January 2018 despite the pandemic, which indicated a robust system. Mr Donnellan remarked that it was important that all stakeholders demonstrated commitment to the OIML-CS, and it would be pleasing to note these activities in the future.

Mr Donnellan turned to the third pillar of OIML activities, CEEMS activities undertaken in 2021. As previously reported, these had included the development of a publication called *The application of online technology to capacity building and other CEEMS activities*, and preliminary work on the revision of OIML D 14 *Training and qualification of legal metrology personnel* and OIML D 19 *Pattern evaluation and pattern approval*. Mr Donnellan said these had also been reported on previously.

Mr Donnellan stated that liaison activity had continued to be a focus for the BIML during 2021 with BIML staff continuing to pursue their external liaison functions despite the challenges. Significant collaboration and coordination had continued with many organisations in liaison, and the BIML had also participated in the Joint Committee for Guides in Metrology (JCGM). The BIML had given many online presentations to RLMOs throughout the year, as well as representing the OIML's interest in many online events, several of which had been in conjunction with World Metrology Day.

On this topic, the BIML and the BIPM had again worked collaboratively during 2021 to prepare for World Metrology Day. Mr Donnellan reminded delegates that the theme for 2021 had been "Measurement for Health". This theme had been selected to create awareness of the important role that measurement plays in many aspects of our health and wellbeing. The 2021 poster had been designed by SASO under the auspices of GULFMET, and he took this opportunity of thanking colleagues in both SASO and GULFMET for this. He drew attention to some of the statistics for World Metrology Day which were shown at the bottom of his current slide.

Mr Donnellan stated that this completed his report on item 13.1.

Dr Ehrlich thanked Mr Donnellan for his comprehensive report, which had reflected a tremendous amount of work undertaken by him and the BIML staff, with good outcomes, which he commented was very impressive. He asked if there were any questions or comments.

Mr David Livingstone Ebiru (Uganda) said his issue was about the CEEMS activities. He added that in his part of the world, and within AFRIMETS, he did not seem to "feel" many CEEMS activities. When it came to the issues of capacity building which had been reported on by Mr Donnellan, he was not sure whether, when programmes were developed, there was any consideration of a regional legal metrology organisation approach, and how the OIML's CEEMS activities could be of value in supporting AFRIMETS member states in capacity building, because it had been quite some time since any CEEMS activities had been realised for Uganda, nor for the East Africa Community (EAC) region. He was wondering how this could be increased, given that his country had been convinced to join the OIML as a Corresponding Member and to pay the fee. Some people would like them to become a full Member State, but there needed to be something to show for this to happen. He said that his comment concerned the development of the scope of their infrastructure, and said it was necessary to support them so they could benefit from their Corresponding Membership.

Mr Donnellan thanked Mr Ebiru for his insightful question and comment. He responded that CEEMS was an important component of the Organisation's programme in terms of capacity building and outreach. Certainly, from a regional perspective, he thought that it was important that the needs of Member States and Corresponding Members within each region were promoted both through AFRIMETS, and other regional bodies. This was a critical component of what was reported back through the RLMO Round Table, which Dr Ehrlich chaired. He stated that this forum played a very important role in collectively representing the needs of all economies, but particularly CEEMS. Mr Donnellan said he would encourage Mr Ebiru to make his needs known through both AFRIMETS and to the RLMO Round Table. Mr Donnellan continued that the work programme of the CEEMS AG was developed independently through the CEEMS AG chairperson, and of course at the present time, a CEEMS AG deputy chairperson was being sought, and nominations to fill that role would be welcome. Each year, the CEEMS AG work programme tried to be responsive to the needs and demands placed on it, within reasonable constraints of what the Organisation could deliver. As had been mentioned previously in this session, having a budget that was future-focused, positive and responsive to Members' needs would enable the OIML to work with CEEMS economies. Without a budget of this nature, this would be more challenging. The Organisation was bound by these constraints, and in 2021, the main constraint on undertaking significant CEEMS activities had been the pandemic. The Organisation had been developing e-learning activities, which again relied on having a reasonable and appropriate budget for their development. In summary, Mr Donnellan responded that feedback from Uganda, and of course all Members, was welcomed on what they needed in terms of capacity building. This was best fed

through their Regional Legal Metrology Organisations to the RLMO Round Table, and also to the CEEMS AG so that they could be assessed as part of their respective work plans.

Dr Ehrlich thanked Mr Donnellan for his response, and for specifically mentioning the RLMO Round Table. He added that he had noted this comment, and would take it to the next interim meeting of the Round Table. He thanked Mr Ebiru for his comment and asked if there were any other questions for Mr Donnellan; there were none.

13.2 Technical work

Dr Ehrlich asked Mr Dunmill to give a report on this item.

Mr Dunmill stated that his presentation would be brief because Addendum 13.2 contained a collation of all the reports on technical work, other than the sanctioning of publications, for the years since the previous Conference, so he advised delegates to read that Addendum for details. In this presentation, he wished to give an overview of some of the main topics for each of the years.

In 2017 the implementation of the revision of B 6 *Directives for OIML technical work* had continued. The first aim had been to rationalise the existing work. At that time, many projects had been inactive for a number of years, so the conveners and Project Group members had been asked to look at those, and see whether there was still an interest in, and need for those projects. Under the rules in the revised B 6 it had been made relatively easy to start new projects, so it had been considered that it was better that the OIML had a smaller number of highly active projects, rather than a large number of projects that were not actually working. In 2017, eight inactive projects had been cancelled, and four others were under review by their conveners at the time of the CIML meeting.

He pointed out that if delegates were to look at the publication dates on the website, they would notice that many were over five years old. He added that neither the Organisation, nor the Member States convening the Project Groups had the resources to review all out-of-date publications at once, so there had been a prioritisation of those that were out of date. He also remarked that in the past, the Organisation had not updated the publication dates at all when publications had been reviewed, and decisions had not been so well recorded, so it was not clear which publications had been reviewed once they became five years old. This situation had now been improved, and from the present time it would be a lot clearer when revisions and reconfirmations had been carried out.

Mr Dunmill stated that as a consequence of this work to “clean up” the Project Groups, from 2019 there was a more active set of projects, to which new ones were being added, but the inactive projects had been dealt with. Since this time, the technical work had also been reviewed in more detail by the Presidential Council, which had resulted in a provisional set of “high priority” publications and projects being identified, and a status report on these had been presented at CIML meeting.

In 2020, the criteria to allocate publications and projects to these “high priority” lists had been finalised, and a detailed status report on these had been considered at the Presidential Council meeting, rather than going through all of the projects. Both of those lists had then been presented to the CIML meeting for its approval.

In 2021 the status reports on these “high priority” publications and projects had again been considered at Presidential Council meetings, and revised lists of both had been presented for approval at the CIML meeting. New project proposals on medical devices had been put forward, largely as a result of the pandemic situation, which had raised interest in that field, and in addition, as he had already mentioned at the CIML meeting, there had also been a new project proposal on *Electric vehicle charging stations*, another topical subject on which the OIML was taking a proactive approach. Mr Dunmill said there had also been a new project proposal resulting from discussions within the OIML-CS Management Committee. He pointed out that this was where the high priority lists originated from. Mr Dunmill stated that this was a brief summary of the information which had been provided to the CIML in annual reports, and pointed out that there was a lot more detail in the Addendum.

Dr Ehrlich asked if delegates had any questions for Mr Dunmill, or any comments on his report; there were none.

Update on the voting situation

Dr Ehrlich stated that at this point, he suggested that Dr Schwartz gave delegates an update on the voting situation on draft resolution 2021/08.

Dr Schwartz stated that he was very pleased to announce that Conference Resolution 2021/8 had now been approved. He asked Mr Dunmill to show delegates the updated information, reporting that 53 votes had been received in total. Of these, 44 “yes” or “no” votes had been cast, and of these, 40 Members had voted “yes”, and four “no”. He reminded delegates that the rules required 43 Member States to cast a vote, so the second condition mentioned earlier had now been met, and with this result, the draft resolution had been approved, endorsing the respective CIML resolution. He wished to thank all Member States for having considered or reconsidered how best to support the Organisation with regard to the OIML budget for the next financial period, and that the critical situation had been resolved relatively quickly. He suggested that the voting now be closed on all the draft resolutions, as there were not many votes missing with 56 Member States present, 53 of which had voted. He suggested it was now justified to closed the vote.

Dr Ehrlich asked delegates if there were any comments or questions, and if there were any objections to closing the vote at the present time. After a short pause while Mr Dunmill updated the voting figures on the screen, no hands were raised so Dr Ehrlich declared that the voting on all the draft resolutions which had been put forward so far would be closed. The voting would be opened again later to vote on the draft resolutions from the current session.

13.3 OIML Certification System (OIML-CS)

Dr Ehrlich said that the report on this agenda item would be given by Mr Mannie Panesar, the chairperson of the OIML-CS Management Committee.

Mr Panesar greeted delegates. He stated that his presentation would be an overview of the OIML-CS over the period 2017–2021. The full report in Addendum 13.3 gave a great deal of information, as it was 118 pages long, but he stated there was a very useful executive summary at the beginning, if delegates did not have the time to read the full report. This presentation would cover the report, as well as some additional information relevant to the evolution, development, and growth of the OIML-CS during the stated period.

He began by considering the objectives and benefits of the OIML-CS. He did not read his next slide in full, but stated that he had highlighted some of the main words he believed gave the justification and reasoning for having an internationally recognised OIML-CS. He considered that the key phrases were: the promotion of global harmonisation, the interpretation and implementation of legal metrology requirements, the reduction of unnecessary testing to obtain national type evaluations and approvals, confidence in the results, and facilitation of global trade. He thought fostering mutual confidence was a key factor, and said he would come onto this subject later in his presentation. It was also important to provide assurance of conformity, and to support legal metrology controls of products, and technical requirements.

He continued by explaining who benefitted from the OIML-CS. Again, he did not intend to read all of his slide, but suggested that national regulators could use the OIML-CS to support their national certification requirements. To give an example, the OIML-CS could be used for approximately 85–90 % of the national certificate requirements for the EU and the United Kingdom. Also, surveillance authorities, enforcement authorities and equipment manufacturers greatly benefitted from this system, especially with the freely available Recommendations, which gave both clarity and availability of the technical compliance requirements.

Mr Panesar felt that over the past five years, there had been a great deal of change in the systems and he remarked that he referred to “systems” here because starting in 1991 there had been the OIML Basic Certificate System, which had been complemented in 2005 by the OIML Mutual Acceptance Arrangement (MAA). This meant that stakeholders had a choice of both systems from 2005, and he believed it was fair to say that the Basic Certificate System had possibly provided less confidence to stakeholders than the MAA. The MAA had required a more robust approach to certification, to the testing undertaken by testing laboratories and also to the requirements for Issuing Authorities. Mr Panesar said that he believed this had been very popular amongst stakeholders. He showed delegates a graph demonstrating its popularity, in which a red line indicated the MAA which had been introduced in 2005, and delegates could see how quickly the use of the MAA had accelerated in comparison to the growth of the Basic Certificate System. The MAA had actually overtaken the Basic Certificate System, and he commented that this had been particularly impressive, considering the short period of time involved. He believed this had been a key driver for the Organisation to consider how to capitalise on that growth and demand, and to expand this across other products, because it was important to note that the MAA had only covered three instruments. These had been the three most popular instruments, those covered by R 76 on non-automatic weighing instruments, R 60 on load cells, and R 49 on water meters, but he stressed that the graph showed just how many certificates had been issued for these very popular Recommendations.

Mr Panesar stated that use of the Basic Certificate System and the MAA had overlapped from 2005 until 2017, and in 2018 the new OIML-CS had been launched. The amount of work put in to develop the OIML-CS had been immense and he stressed that the work had actually started as early as 2013. He said he would not read out all the draft resolutions which had been taken to reach the current position with the new OIML-CS, but his slide gave delegates an idea of just how much thought and consideration, and how many working groups had been needed to maximise the benefits that had been shown on the previous slide and to make these available across a broader range of instruments.

In 2017, a Provisional Management Committee had been set up, chaired by the then CIML Vice-President, Dr Schwartz, who had given them excellent leadership, and again many draft resolutions and decisions had been taken, and Mr Panesar said that if delegates were interested, these could all be found in the Addendum. The Basic Certificate System and the MAA had continued to operate in parallel until the new OIML-CS had been launched, and the 51st and 52nd CIML Meetings in 2016 and 2017 had passed draft resolutions to make the OIML-CS operational at the beginning of 2018.

Mr Panesar stated that from 1 January 2018, the Organisation had the new OIML-CS, under which new Recommendations and revisions of Recommendations entered Scheme B, which was similar to the Basic Certificate System, and after a period of approximately two years, each Recommendation had been moved into Scheme A. As delegates could imagine, this had been a massive amount of work for all these products to be simultaneously moved into Scheme A, so the most popular instruments had been prioritised, and there was a table showing when the products would move from Scheme B to Scheme A, and the Management Committee had done an excellent job in making sure that that table had been followed as closely as possible.

The new Management Committee had been chaired by Mr Cock Oostermann (Netherlands), who Mr Panesar said had been an excellent leader, as well as a major factor in the current success of the OIML-CS. One of the major parts of the work for the Management Committee and working groups had been to develop the structure for the OIML-CS. Mr Panesar showed delegates an image which gave a clear overview of the hierarchy of the OIML-CS. Along with the functional structure, there had been a need for a documentation structure, and again he displayed an image of this. He added that both of these graphics were available on the OIML website and encouraged delegates to look at them there and note how many documents had been created and reviewed for the OIML-CS. He stressed that the immense amount of work that had been carried out by various parties in the Management Committee had all come together to create these documents, which had needed to be approved and published by the beginning of 2018.

Mr Panesar said he had used his next slide at the CIML meeting on Tuesday to give an indication of the growth and development of the systems. As he had previously mentioned, prior to 2017 the Basic Certificate System and the MAA had been in operation. The Basic Certificate System had actually been a more cost-effective system for some, but again he stressed that it had not been so robust as the MAA, or indeed as the new OIML-CS, and between 2017 and 2018 there had been a general growth in the number of certificates issued. He added that it was important to bear in mind that although the growth did not look very significant, it was important to realise how much of an impact the COVID-19 pandemic had had on many countries. To give delegates an indication of this effect, it was estimated that the UK's productivity on the OIML-CS had decreased by 20–30 % in the pandemic period. There had also been other challenges and the situation was still recovering, but the UK Issuing Authority was still not yet back to its previous operational levels.

The next slide showed delegates the 12 OIML Issuing Authorities and their scopes. This was not the only performance indicator, the other being the number of certificates issued, and there were also 33 recorded Utilizers and Associates. This had grown over the reporting period 2017–2021, and he believed there were more users of OIML certificates that were unknown to them, which was a positive sign. The number of Legal Metrology Experts and Management System Experts who carried out peer assessments, which provided the quality assurance for the OIML-CS, had also grown over this period. Mr Panesar stressed that it was not only the number of certificates that gave an indication of the growth and performance, as it could also be said that the original systems had been meeting the objectives shown earlier in the presentation, but the promotion and the spread of the OIML-CS had increased, as well as the number of Recommendations within the OIML-CS.

The evidence he had shown so far had demonstrated that it was continuing to grow despite the impacts he had mentioned earlier. There were also improvements, such as the inclusion of new Recommendations, and the new gap analysis being included in new revisions of Recommendations. The Management Committee had felt that this was a vital and very valuable addition, because it enabled OIML Issuing Authorities and test laboratories to quickly extend their scopes when a new revision was approved, and it enabled a single gap analysis to be used by everybody, as previously each OIML Issuing Authority or test laboratory had had to do their own. Mr Panesar stressed that this had sped up the advancement and development of the OIML-CS.

Mr Panesar said that his presentation so far had described what had happened in the past and explained where the OIML-CS was at the current time. He now wanted to consider the future, and as had already been mentioned in this Conference and during the CIML meeting, OIML Issuing Authorities would soon have the option to use ISO/IEC 17020 with additional requirements as an alternative to ISO/IEC 17065 for demonstrating competence, which he believed was likely to expand the OIML-CS further, potentially enabling more OIML Issuing Authorities to participate. The Management Committee continued to discuss the expansion of the OIML-CS to include Conformity to Type (CTT), which would add requirements for verification and surveillance activities. This was a longer-term prospect, but he was pleased to say that the ISO/IEC 17065 working group was currently working on this to explore various options.

The Management Committee continued to focus on the relevant high priority publications which were now subject to periodic review every two years, and this had been a key topic at that year's meeting. Also, he believed the Management Committee should consider how the OIML-CS could play a part in the digitalisation of legal metrology, and possibly link and collaborate with other digitalisation projects. Mr Panesar reiterated that the OIML-CS had continued to grow and develop despite the effects of the pandemic, and he truly believed this was a very worthy achievement, which should be celebrated and not undervalued. He stressed that there was a long list of people to thank, which included all the members of the Management Committee, the Review Committee, the Maintenance Group, all the Working Groups, and Mr Paul Dixon, who had all provided an immense amount of support to the OIML-CS. He considered that the OIML-CS would not be where it was today if it had not been for everyone's contributions and efforts. He thanked them personally for all their hard work, and encouraged them to

continue their efforts. Mr Panesar hoped that all those involved would be able to see a “thank you” in their native language on his next slide, and said that this concluded his presentation. He would be pleased to answer any questions.

Dr Ehrlich thanked Mr Panesar for his comprehensive overview of the long process and tremendous effort which had brought the OIML-CS to where it was at the current time, and thanked him for all the work he had done in the Management Committee. He added that this presentation had brought back many memories for him about the creation of the MAA. He said that the floor was now open to questions or comments, perhaps especially concerning his view of the future for the OIML-CS, which Dr Ehrlich had considered to be very interesting.

Mr Boniface Kapere (Uganda) wished to thank the OIML-CS Management Committee for their work, from which everyone was benefitting. He wished to point out that the inclusion of ISO/IEC 17020 was a very good development, because most legal metrology institutions would already be using this in their daily operations, and its extension to the type approval area was a welcome idea. One issue from his point of view was that there were so many non-compliant instruments arriving in his country, and many were coming from some countries that already had OIML Issuing Authorities. He asked whether this could be an indication that little publicity was being carried out in those places. Sometimes the importers were showed other accreditations and certifications, but did not mention the OIML-CS. He asked if there was an effort to make sure the necessary information was being disseminated.

Mr Panesar wished to understand a bit more about the detail of the question and about which certificates were being preferred over the OIML-CS. He asked that the question be e-mailed to himself and to Mr Dixon, so that time could be taken to consider an appropriate response.

Dr Ehrlich thanked Mr Panesar for his reply and reiterated that anyone who had issues such as this regarding the OIML-CS should please contact Mr Panesar and Mr Dixon directly. He thanked Mr Kapere for having brought this problem to attention of the Conference, as this was the only way problems could be addressed.

Dr Schwartz said that he wished to make two points. Firstly, he wished to thank Mr Panesar and Mr Dixon again, as well as all those who had been involved in developing the OIML-CS, because it was really running smoothly now, even during the pandemic. His second point was that he wished to remind Member States that the OIML-CS should be continuously promoted by them, both to manufacturers within their countries, and to potential new Utilizers within their regions. He pointed out that at any RLMO or other regional legal metrology meetings, there was always an opportunity to promote the OIML-CS. He stressed the importance of promoting the OIML-CS to national manufacturers, and said that it would be very helpful for delegates to think about this and do all that was possible.

Dr Ehrlich said that he wholeheartedly agreed with these comments, and the importance of promoting the OIML-CS to manufacturers and potential Utilizers, because if regional certificates were being used, test data from the OIML-CS might be able to be used as part of their own certification process. He noted that Mr Dixon had added a comment in the chat function about providing such comments, and asked if there were any other questions or comments. There were none, so he thanked Mr Panesar again for his presentation, commenting that he was looking forward to seeing the OIML-CS continue to move forward.

13.4 Countries and Economies with Emerging Metrology Systems (CEEMS)

Dr Ehrlich said that, as had been noted earlier, the CEEMS Advisory Group (CEEMS AG) Chairperson, Mr Peter Mason, had not been able to participate in the current meeting, and in fact there had not been a CEEMS AG meeting that year, so Mr Dunmill would provide this report.

Mr Dunmill stated that he had not been expecting to give the report, so his presentation would be brief, but he encouraged delegates to look at Addendum 13.4, which contained a lot more information, especially for the previous year.

He wished to highlight the main points for each year, and hoped that this information would go some way to addressing the question which had been posed earlier about what the CEEMS AG had been doing.

2017

In 2017, the CEEMS AG had been chaired by Mr Pu Changcheng (P.R. China), with Mr Peter Mason (UK) as CEEMS AG Vice-Chairperson. At that time, Mr Guo Su (P.R. China) had also worked at the BIML as CEEMS AG secretary for two years, as the CEEMS AG had been a relatively new drive towards helping CEEMS. One of the things Mr Guo had concentrated on during 2017 had been the development of a new Basic Publication, which became B 19:2017 *Terms of Reference for the Advisory Group on matters concerning Countries and Economies with Emerging Metrology Systems (CEEMS)*, as well as the establishment of a detailed workplan for CEEMS activities. The establishment of a database of experts who might be available for consultation work had also begun, because one of the common problems in CEEMS work was finding the right person to do consultancy, even when a funding programme was in place, perhaps provided by an individual country or by an international organisation. It was hoped that the OIML database would help in identifying the right people.

2018

In 2018, there had still been quite a lot of activity to develop the CEEMS pages on the OIML website, and the database of experts had been continued. There had also been an in-depth survey of the needs of CEEMS, to examine how the OIML's work in this area should be prioritised and conducted. In this year, a revision of D 1:2012 *Considerations for a Law on Metrology* had also been started. This publication was often used by CEEMS when revising their laws, as guidance on how legal metrology should be regulated in their country. A strategy for "OIML Training Centres" had also been developed, which had been a new initiative, and which had attempted to evaluate the results of some of the previous "OIML Training Centre" activities. There had also been a comprehensive CIML resolution that year on CEEMS to really ensure that CEEMS work was at the heart of the OIML's work, now considered to be one of the main pillars of the Organisation's work.

2019

Mr Dunmill continued that in 2019, CEEMS work had continued on the seven themes which had been identified in 2018, and which he had shown on his previous slide. In particular, an e-Learning seminar had been held in association with the CIML meeting in Bratislava. Mr Mason had taken over as CEEMS AG Chairperson following Mr Pu's retirement, and Mr Peter Ulbig (Germany) had taken over as CEEMS AG Vice-Chairperson.

2020

In 2020, due to pandemic there had been a reduction in the amount of work which could be done, and all face-to-face promotional work and training courses which would normally have taken place had not been possible. One achievement had been the CIML approval of the revision of D 1, which now had a new title: *National metrology systems – Developing the institutional and legislative framework*. This had been published jointly by the OIML and the BIPM. Mr Mason had also started the development of a new publication *Application of online technology to capacity building and other CEEMS activities*.

It had also become clear during that year that a lot more work would be carried out online in the future than had previously been the case.

2021

During 2021, the opportunity for physical meetings and training courses had again not been possible, but work on the new publication had advanced. Its structure had been agreed, and most of the content had been drafted, and Mr Dunmill said that he had shown delegates at the CIML meeting the chapter headings, which were also included in the Addendum for this Conference agenda item.

The work to update the OIML's e-Learning platform had also begun, with the installation of a new server, which was now just waiting for its software to be updated and installed. The OIML website pages on training had also been restructured, and again he had already stated at the CIML meeting that these would continue to be developed once some other changes to the OIML website on which it depended had been completed. A new training initiative had also been started, of regular one-hour webinars. One of these events had been held in June 2021 on medical devices, since that was currently a very topical theme. Mr Dunmill stated that this completed his very brief summary of the work, and pointed out again that more details could be found in the Addendum relative to this agenda item.

Dr Ehrlich thanked Mr Dunmill, saying his report had also brought back a lot of memories, and he particularly wanted to thank Dr Manfred Kochsiek for all the work he had carried out on D 1.

Mr Dunmill responded that Dr Kochsiek was mentioned in the full report, and acknowledged that he probably should have been mentioned in this report, as Dr Kochsiek had carried out a significant amount of work in the previous revision of D 1, and had been heavily involved in the production of the new version until his retirement. He was glad Dr Ehrlich had brought up his name, as for the sake of the minutes, he thought it was important to record Dr Kochsiek's very important contribution.

Dr Ehrlich mentioned that Dr Kochsiek had been present at the current meeting as a Member of Honour, then asked if there were any questions for Mr Dunmill. He stated that as Mr Dunmill had mentioned, some comments had already been made on CEEMS, and these would be noted in the minutes, and acted upon in the future.

13.5 Activities with organisations in liaison

Dr Ehrlich asked Mr Dunmill to give the report on this item.

Mr Dunmill stated that he did not wish to go into much detail, and would only cover some highlights. He stated that there was a lot more information in Addendum 13.5, which was a collation of the reports that had been presented to the CIML over the years since the last Conference. He would not break this presentation down by year, because a lot of the liaison activities were quite long term, and to say that nothing happened in one particular year did not necessarily fully illustrate what had actually taken place in that year. However, he wished to point out some of the main organisations that the OIML dealt with at the international and regional levels, and some of the results that had come out of that work.

Mr Dunmill started by mentioning the BIPM, with whom there were very close relations, including regular meetings between the Directors. Bi- and multi-lateral meetings were also held with the BIPM and with other international organisations in March each year, and the BIPM and OIML also jointly organised World Metrology Day. More recently, the OIML-BIPM Joint Task Group (JTG) had also begun its work.

There were close relations with ISO through participation in their General Assembly, their developing country committee (DEVCO), their conformity assessment committee (CASCO), and the Strategic Alliance and Regulatory Group (CASCO STAR), as well as individual contacts at the TC level within ISO, so there was quite a bit of contact with this organisation responsible for standardisation at the international level.

Mr Dunmill said that, although he was not giving details, the situation was similar with IEC, and the OIML participated closely with the IEC at all levels from the technical committees up to their General Assembly.

With regard to accreditation, Mr Dunmill mentioned that the OIML had very similar relations with ILAC and IAF, and pointed out that delegates would have heard their names mentioned quite a lot in relation to the OIML-CS, where accreditation was necessary for testing laboratories.

Mr Dunmill stated that all of the organisations he had already mentioned were part of the former DCMAS Network, which had now been renamed INetQI. This was a network of international organisations involved in the quality infrastructure field, so metrology, accreditation and standardisation had been the original drivers in setting up this network, although its coverage had now been widened and included organisations who fund such work, as well as those involved in economic development such as UNIDO, the International Trade Centre, the World Bank, the World Trade Organization, and others. The OIML had chaired this group in 2017–2018 when it had still been called DCMAS.

A lot of work had also been conducted in recent years with the OECD through their “Partnership of International Organisations for effective international rulemaking” (IO Partnership).

With regard to the United Nations Economic Commission for Europe (UNECE), Mr Dunmill explained that although the name mentioned “Europe”, this was actually a worldwide group, and the OIML worked with them through one of their working parties on technical regulation, as well as on a steering committee on trade capacity and standards.

With regard to UNIDO, Mr Dunmill said he had not given any details on his slide, but explained that the OIML worked mainly with them through expert group activities and events which UNIDO hosted throughout the world on various occasions to promote mainly quality infrastructure as a whole.

There had also been some involvement with UNESCO in recent years through attempts to have World Metrology Day made into an official UNESCO world celebration day.

With regard to the World Trade Organization (WTO), Mr Dunmill reminded delegates that the OIML was an observer on the Technical Barriers to Trade Committee and also participated from time to time in other activities directly with the WTO or through the INetQI.

With regard to Codex Alimentarius, the standards organisation for food and food safety, Mr Dunmill said that the OIML was mainly involved with them through their work on prepackaged goods and labelling of prepackaged goods.

More recently, the OIML had also had relations with the World Health Organization Medical Devices Division to help in the promotion of OIML Recommendations with the aim of harmonising activities on regulation of medical devices with a measuring function.

Moving onto regional organisations, Mr Dunmill said that the OIML had activities through the RLMO Round Table, as well as with all the RLMOs individually, but he did not intend go into details at the present time. He indicated that there were very good relations at this level.

The OIML also dealt directly with the European Commission through its Working Group on Measuring Instruments, as well as in other regions, such as the Pacific Islands Secretariat where there was a quality infrastructure initiative.

The OIML had also been helped out by the ACP EU TBT Programme (African, Caribbean, Pacific and EU technical barriers to trade programme) which had been able to fund the development of the OIML’s e-Learning platform in its initial form.

The OIML had also been involved with a number of industrial associations, and Mr Dunmill specifically mentioned that CECIP, the European Weighing Manufacturers’ Association, was probably the Association the OIML had most contact with, and who participated in many technical work meetings as well as the CIML meeting itself. He stated that CECIP had also linked with manufacturers’ associations

in other parts of the world. He also mentioned that recently the OIML had also had contact with the International Society of Weighing in Motion in direct relation to their interest in the in-motion weighing of road vehicles.

Mr Dunmill stated that of course many other industrial associations were involved as liaisons at the technical level in the OIML's TCs/SCs/PGs. This helped to ensure that OIML Recommendations were relevant to the needs of industry as well as to the needs of the regulators.

Mr Dunmill highlighted a few of the achievements over the period, such as the joint BIPM-OIML-ILAC-ISO declaration on metrological traceability which had been signed in 2018. That year, they had also updated the Memorandum of Understanding (MoU) with the IEC, as well as the one with ILAC/IAF. The OIML was also looking at the revision and update to the other MoUs which the OIML had with ISO, and with the BIPM and UNIDO. The OIML had also been heavily involved in an OECD case study through the IO Partnership which had resulted in a very good publication, and also in the development of a UNIDO *Guide to laboratory policy development*.

Mr Dunmill concluded that these were by no means all the achievements and all the organisations which the OIML was involved, but the aim of his presentation had been to try give an overview of some of the liaison work. He again urged delegates to look at the Addendum relative to this agenda item for more details.

Dr Ehrlich thanked Mr Dunmill and remarked that the OIML was certainly in liaison with a lot of organisations, and he knew that Mr Dunmill was particularly involved with a lot of them, along with Mr Donnellan. He asked if there were any questions or comments for Mr Dunmill.

Mr Donnellan said his comment was not so much in relation to the report just given, but he wished to acknowledge that there had been a number of messages in the Zoom chat during the current session expressing thanks and appreciation to the BIML team, and as BIML Director he just wanted to acknowledge those comments and votes of appreciation and thanks to the BIML staff. He thought these chat messages should be acknowledged as part of the minutes of this meeting. He also wished to raise this from an inclusion and accessibility point of view in case all members of delegations participating in the Conference did not have access to the chat function.

Dr Ehrlich thanked Mr Donnellan, adding that he shared his view, and stated that in his closing comments he would say something similar. He thanked delegates for their positive comments regarding the efforts of the BIML staff, and thought that including mention of the chat comments in the minutes was an excellent idea. There were no other hands raised, so he announced that agenda item 13 was now concluded.

14 Date and venue of the next Conference

Dr Ehrlich asked the CIML President and Conference Vice-President, Dr Schwartz, to present this item.

Dr Schwartz stated that according to Article X of the OIML Convention (OIML B 1), the Conference should meet at least every six years, but in practice, as delegates knew, it usually met every four years, since this normally coincided with the four-year financial period.

The 16th Conference should have been held in 2020, but had been postponed by one year due to the pandemic, so his first proposal was that the next Conference should be organised in four years' time, in 2025, thus returning to the normal four-year period. The second proposal came from the OIML-BIPM Joint Task Group, and here he referred back to the report he had provided at the Committee meeting under CIML agenda item 4.3. He read "The OIML-BIPM joint task group proposes to jointly celebrate both the 150th anniversary of the signing of the Metre Convention and the 70th anniversary of the OIML with a joint event in the Paris region in the year 2025". As this would most probably be the year of the next Conference, he said he would appreciate the support of the Conference for such a joint OIML-

BIPM event. The third proposal was to continue with the normal tradition that the Conference delegates the responsibility for fixing the exact date and place of the next Conference to the Committee, which was also possible according to the OIML Convention. Dr Schwartz added that all these proposals were contained in the respective draft resolution that had been put forward in the Working Document, and he suggested that the draft resolution be read, stating that he was prepared to take any questions.

Dr Ehrlich asked Mr Dunmill to read the draft resolution:

The Conference,

Having regard to Article X of OIML B 1:1968 *OIML Convention*,

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

Resolves to charge the Committee with organising the 17th OIML Conference in 2025, the venue and dates to be decided by the Committee, and

Supports the organisation of a joint OIML-BIPM event on the occasion of the 150th anniversary of the Metre Convention and the 70th anniversary of the OIML in 2025.

Dr Ehrlich asked if anyone had any comments or questions on this draft resolution, or on Dr Schwartz's report; there were none.

15 Review and approval of Draft Conference Resolutions (Session 2)

15.1 Review of Draft Conference Resolutions from this session

Dr Ehrlich asked Mr Dunmill to review these draft resolutions for delegates, and said he would then open the voting session.

Mr Dunmill said the draft resolutions for this session were rather short, as there were only two of them and he read:

Resolution Conference/2021/10

The Conference,

Having regard to Article VIII, first and fifth paragraphs, of OIML B 1:1968 *OIML Convention*,

Noting the report on publications approved by the Committee since the 15th Conference in 2016 in Addendum 12,

Resolves that the OIML publications listed in Addendum 12 are hereby sanctioned. Member States are reminded of their obligation to implement OIML Recommendations as far as possible.

Resolution Conference/2021/11

The Conference,

Having regard to Article X of OIML B 1:1968 *OIML Convention*,

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

Resolves to charge the Committee with organising the 17th OIML Conference in 2025, the venue and dates to be decided by the Committee, and

Supports the organisation of a joint OIML-BIPM event on the occasion of the 150th anniversary of the Metre Convention and the 70th anniversary of the OIML in 2025.

Dr Ehrlich thanked Mr Dunmill. He reiterated that there were only two draft resolutions, and before opening the voting, he asked one more time if any delegates had any comments or questions on them; there were none. Dr Ehrlich asked the BIPM to open the voting on these two draft resolutions. He

encouraged all Heads of Delegation to go to the OIML website and cast their votes, and suggested that delegates should reconvene in 20 minutes to look at the results of the vote and close this Conference session.

15.2 Online voting

Dr Ehrlich thanked the Heads of Delegation, and hoped there had been sufficient time for them to cast their votes. He asked if someone from the BIML could provide the outcome of the voting on the two draft resolutions.

Dr Schwartz intervened, reporting that he could see Mr Dunmill was still working on the preparation of the final results, but he thought he could tell representatives of Member States that for both draft resolution 10 and draft resolution 11, there had been 49 “yes” votes and no “no” votes or abstentions, so both of these draft resolutions had been approved.

Dr Ehrlich asked delegates to wait for a few minutes more, so that the results could be finalised and the voting formally closed prior to closing the Conference. He asked delegates if anyone had any final comments or questions to put forward to the Conference, before he made his closing remarks. He announced that there were none, so he would take that to mean that everyone was happy with the outcome of the Conference, and with the procedures. He announced that Mr Dunmill was now able to share the final result.

Mr Dunmill confirmed the provisional results which had been announced by Dr Schwartz were indeed the final results, so both draft resolutions 10 and 11 had been approved.

Dr Ehrlich commented that this was great news, and added that all of the draft resolutions from the Conference had now been approved. He therefore asked the BIML to close the voting.

16 Closing remarks

Dr Ehrlich stated that this now concluded all of the items on the Conference agenda, so he wished to close the Conference by thanking everyone for their active participation, and by thanking the Conference Vice-Presidents Dr Roman Schwartz and Dr Bobjoseph Mathew for their support, which had been very much appreciated. He also wished to especially thank the CIML President Dr Schwartz, the BIML Director and the BIML staff for all the work that had gone into making this Conference so successful under such difficult circumstances. This included conducting the Conference and the voting under online conditions for the first time, and Dr Ehrlich remarked that it had been a truly heroic effort. He wished to thank the interpreters, Mr Gary Hutton and Mr Marc Potentier for their work, again under the somewhat trying circumstances of an online meeting. He asked for a round of applause for everyone, and remarked lightly that it would have to be a virtual round of applause. Finally, he again thanked delegates for having given him their support to preside over the Conference, which he reiterated had been a great honour and a privilege for him. He reminded delegates that the CIML would continue the 56th CIML Meeting the following day at the same starting time as usual. He wished those delegates who would not be joining the meeting tomorrow a pleasant day nonetheless.

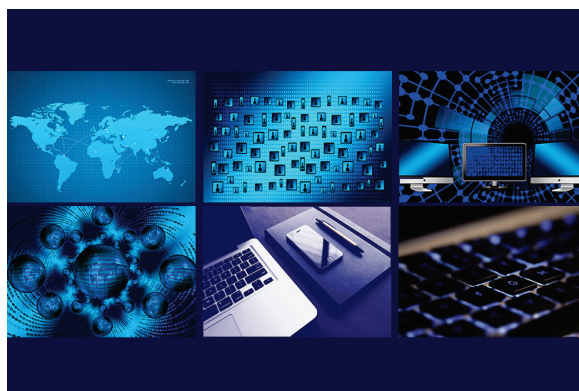
With this, he declared the 16th International Conference on Legal Metrology officially closed, and wished delegates a pleasant remainder of their day, wherever they were, and said goodbye to everyone.

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16th International Conference on Legal Metrology

Online
20–21 October 2021

RESOLUTIONS



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**SIXTEENTH
INTERNATIONAL CONFERENCE
on LEGAL METROLOGY**

**Online
20–21 October 2021**

Resolutions

Resolution Conference/2021/01

Agenda item 2

The Conference,

Approves the agenda for the 16th International Conference on Legal Metrology (OIML Conference).

Resolution Conference/2021/02

Agenda item 3

The Conference,

Having regard to Article IX of OIML B 1:1968 *OIML Convention*,

Elects Dr Charles Ehrlich as President for the 16th OIML Conference, and

Elects Dr Roman Schwartz and Dr Bobjoseph Mathew as Vice-Presidents for the 16th OIML Conference.

Resolution Conference/2021/03

Agenda item 4

The Conference,

Endorses Resolution CIML/2021/04 of the 56th Meeting of the International Committee of Legal Metrology (CIML Meeting), and

Resolves that in-person and online participation in OIML Conferences is also considered to be equivalent.

Resolution Conference/2021/04

Agenda item 5

The Conference,

Approves the minutes of the 15th OIML Conference.

Resolution Conference/2021/05**Agenda item 9**

The Conference,

Having regard to Article XXV, penultimate paragraph, of OIML B 1:1968 *OIML Convention*,

Noting Resolutions 2017/06 of the 52nd CIML Meeting, 2018/05 of the 53rd CIML Meeting, 2019/06 of the 54th CIML Meeting, 2020/08 of the 55th CIML Meeting, and CIML/2021/10 of the 56th CIML Meeting,

Noting that the budget was managed in conformity with the expenses necessary for carrying out the work of the Bureau and that the accuracy of the report has been certified by annual audits,

Noting that the respective functions assigned by the Convention to the President of the International Committee of Legal Metrology and to the Director of the International Bureau of Legal Metrology have been fulfilled,

Gives its definitive discharge to the President of the Committee and to the Director of the Bureau for their management of the budget during the years mentioned above.

Resolution Conference/2021/06**Agenda item 10.1**

The Conference,

Having regard to Article XXVI (1) of OIML B 1:1968 *OIML Convention*,

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

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

Endorses Resolution CIML/2021/13 of the 56th CIML Meeting.

Resolution Conference/2021/07**Agenda item 10.1**

The Conference,

Recalling Resolution Conference/2021/06, which endorses Resolution CIML/2021/13 allocating Corresponding Members to classes in 2023 using the same criteria as for Member States, specified in Article XXVI (1) of OIML B 1:1968 *OIML Convention*,

Endorses the principle described in Resolution CIML/2021/13 whereby increases in the annual Corresponding Member contributory fees will start in 2024 and progressively continue, with the aim of becoming 50 % of the annual Member State contribution for their applicable class in 2028, and

Rescinds Resolution 2008/15 of the 13th OIML Conference which set the annual Corresponding Member fee.

Resolution Conference/2021/08**Agenda item 10.2**

The Conference,

Having regard to Article XXIV, first paragraph, Article XXVI (1), and Article XXVIII, second paragraph, of OIML B 1:1968 *OIML Convention*,

Noting Resolution 2012/8 of the 14th OIML Conference, which states that changes in the classification of Member States takes place from the second year of the following financial period,

Noting the information contained in Resolution Conference/2021/06 of the 16th OIML Conference,
Noting Resolution CIML/2021/13 and CIML/2021/14 of the 56th CIML Meeting,
Considering that the total number of base contributory shares, taking into account the classification of Member States as reviewed in 2021, is 147 for the year 2022 and 148 for the years 2023–2025,

Resolves:

- a) The overall amount of credits necessary for the 2022–2025 financial period shall be €10 358 944;
- b) The progression of the base contributory share (annual contribution for a Member State in Class 1 as defined in Article XXVI (1) of OIML B 1:1968 *OIML Convention*) over the 2022–2025 financial period shall be as follows:

2022: €14 200
 2023: €14 400
 2024: €14 600
 2025: €14 800

- c) This results in the following total contributions, over the 2022–2025 financial period, for Member States classified according to Article XXVI (1) of OIML B 1:1968 *OIML Convention*:

Year	Class 1	Class 2	Class 3	Class 4
2022	€14 200	€28 400	€56 800	€113 600
2023	€14 400	€28 800	€57 600	€115 200
2024	€14 600	€29 200	€58 400	€116 800
2025	€14 800	€29 600	€59 200	€118 400
Total	€58 000	€116 000	€232 000	€464 000

- d) This results in the following total contributions, over the 2022–2025 financial period, for Corresponding Members, classified using the same criteria as for Member States:

Year	Class 1	Class 2	Class 3	Class 4
2022	€1 420	€1 420	€1 420	€1 420
2023	€1 440	€2 880*	€5 760	€11 520
2024	€2 010	€4 020	€8 040	€16 080
2025	€2 820	€5 640	€11 280	€22 560
Total	€7 690	€13 960	€26 500	€51 580

*BIML note 2022-05-25: Typographical error corrected from €2 800 to €2 880 to align with Conference Addendum 10.1.

- e) For the 2022–2025 financial period, newly admitted or readmitted Member States shall not pay an entry fee.

Resolution Conference/2021/09

Agenda item 10.3

The Conference,

Recalling Resolution 2016/3 of the 15th OIML Conference,

Endorses Resolution CIML/2021/15 of the 56th CIML Meeting.

Resolution Conference/2021/10

Agenda item 12

The Conference,

Having regard to Article VIII, first and fifth paragraphs, of OIML B 1:1968 *OIML Convention*,

Noting the report on publications approved by the Committee since the 15th Conference in 2016 in Addendum 12 to the Working Document for the Conference,

Resolves that the OIML publications listed in Addendum 12 to the Working Document for the Conference are hereby sanctioned. Member States are reminded of their obligation to implement OIML Recommendations as far as possible.

Resolution Conference/2021/11

Agenda item 14

The Conference,

Having regard to Article X of OIML B 1:1968 *OIML Convention*,

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

Resolves to charge the Committee with organising the 17th OIML Conference in 2025, the venue and dates to be decided by the Committee, and

Supports the organisation of a joint OIML-BIPM event on the occasion of the 150th Anniversary of the Metre Convention and the 70th Anniversary of the OIML in 2025.

16th International Conference

Online

20 and 21 October 2021

List of online participants

Presidency

Roman SCHWARTZ Germany
Charles D. EHRLICH..... United States
Bobjoseph MATHEW Switzerland

Participants

Frrok COKU..... Albania
Stilian HABIBI..... Albania
Rabah MESSILI Algeria
Messaoud BRAHIMI Algeria
Homar SIMÃO Angola
Vuamina BERNARDO KATUGOIKO Angola
Darryl HINES..... Australia
Bill LOIZIDES Australia
Phillip MITCHELL Australia
Alex WINCHESTER Australia
Robert EDELMAIER Austria
Ulrike FUCHS Austria
Veronika RENNMAJR Austria
Azer GURBANOV Azerbaijan
Valery HUREVICH Belarus
Dirk BILS Belgium
Bruno CARVALHO..... Brazil
Maksim SHABANOV..... Bulgaria
Valentin STAREV..... Bulgaria
Polineavith NGL..... Cambodia
Pitou BY Cambodia
Sophors EM..... Cambodia
Sereyvath MENG Cambodia
Samrach MUY..... Cambodia
Channrat VANN..... Cambodia
Carl COTTON..... Canada
Mario DUPUIS..... Canada
Erica GARNIER..... Canada
Isabelle TREMBLAY..... Canada
Shyr-Cherng WANG..... Chinese Taipei
Juan CAMILLO Colombia
Sandra RODRÍGUEZ..... Costa Rica
Brankica NOVOSEL Croatia
Fernando Antonio ARRUZA Cuba
Pavel KLENOVSKÝ..... Czech Republic
Zbynek VESELAK Czech Republic

Pia LARSEN	Denmark
Abdallah Ahmed Mohamed MOANTASSER	Egypt
Sari HEMMINKI.....	Finland
Bernard VAN MARIS.....	France
Evouna MARTIAL	Gabon
Joseline MVONO ALLOGO.....	Gabon
Katharina GIERSCHKE.....	Germany
Frank LIENESCH	Germany
Susanne LUDWIG	Germany
George OMANE-TWUMASI	Ghana
Peter GAL	Hungary
Ashutosh AGARWAL	India
B.N. DIXIT	India
Rusmin AMIN.....	Indonesia
Rifan ARDIANTO	Indonesia
Yulianti YULIANTI.....	Indonesia
Ervina MINARSIH	Indonesia
Ahad Mohammad LIVARI	Iran
Hamid REZA ALIZADEH	Iran
Shima ZANGANEH.....	Iran
Lia ZEIAEI.....	Iran
Mustafa GAILAN HASHIM.....	Iraq
Mairead BUCKLEY.....	Ireland
Daniela LA MARRA.....	Italy
Tomy GLANTZ	Israel
Hiroaki MORINAKA.....	Japan
Hajime NEMOTO	Japan
Akira SHIGEMORI.....	Japan
Mihoko SHIRAI.....	Japan
Kayoko TAGUCHI	Japan
Toshiyuki TAKATSUJI	Japan
Yoshhihiro OSAKI.....	Japan
Omar KANAKRIEH.....	Jordan
Bolat ABAILY	Kazakhstan
Gulnar YASHKINA	Kazakhstan
Raphael Mugo GICHORA	Kenya
Florence Wanjiru NJIHA	Kenya
Getrude Mwaka NYNGU.....	Kenya
Simon Osome TILLA.....	Kenya
Ohn Nguri MWAURA	Kenya
Kwang-Hee AN.....	Korea (R.)
Wan BIN	Korea (R.)
Yu-Mi CHOE	Korea (R.)
Jinki HONG.....	Korea (R.)
Seung-Hyun KO.....	Korea (R.)
Mike HALSDORF	Luxemburg
Raoul NILLES.....	Luxemburg
Osman B. ZAKARIA	Malaysia
Goran VUKOSLAVOVIC	Montenegro
Karim BAKARI	Morocco
Robert LAMBREGTS.....	Netherlands
Matthijs VAN DER WIEL.....	Netherlands

Stephen O'BRIEN.....	New Zealand
Okechukwu EJIOFOR.....	Nigeria
Mohammed Salim MUKTAR.....	Nigeria
Oghene OKERHE.....	Nigeria
Eli Mogstad RANGER.....	Norway
Geir SAMUELSEN.....	Norway
su GUO.....	P.R. China
Marcin MIKIEL.....	Poland
Jacek SEMANIAK.....	Poland
Isabel GODINHO.....	Portugal
Omar AL-SHEEB.....	Qatar
Merita MUSTAFAI.....	Republic of North Macedonia
Roberta TODOR.....	Romania
Ksenia KASINA.....	Russian Federation
Sergey KOMISSAROV.....	Russian Federation
Alexander KUZIN.....	Russian Federation
Fawaz ALAMRI.....	Saudi Arabia
Saad AL-KASABI.....	Saudi Arabia
Mohammed ALMUTAIRI.....	Saudi Arabia
Hassan JAMAH.....	Saudi Arabia
Ismail ALFALEH.....	Saudi Arabia
Sari ALHUSSAINY.....	Saudi Arabia
Tomáš MIŘETINSKÝ.....	Slovakia
Tomas PETAK.....	Slovakia
Natalija JOVANOVIĆ.....	Slovenia
Samo KOPAC.....	Slovenia
Jaco MARNEWECK.....	South Africa
Tshepo MODIBA.....	South Africa
M ^a Teresa LOPEZ.....	Spain
Jose Angel ROBLES CARBONELL.....	Spain
S.N. AKURANTHILAKA.....	Sri Lanka
Renée HANSSON.....	Sweden
Mikael SCHMIDT.....	Sweden
Sümeyye PELİTÇİ.....	Turkey
Murat TAŞÇI.....	Turkey
Boniface KAPERRE.....	Uganda
John Paul MUSIMAMI.....	Uganda
Johnson SSUBI.....	Uganda
Leatitiah NAMUBIRU.....	Uganda
Serhii TSIPORENKO.....	Ukraine
Amina ALBASTAKI.....	United Arab Emirates
Morayo AWOSOLA.....	United Kingdom
Joanne BONE.....	United Kingdom
Will CRESWELL.....	United Kingdom
Euan FRASER.....	United Kingdom
Mannie PANESAR.....	United Kingdom
Marc BUTTLER.....	United States
Katya DELAK.....	United States
James KUSHMERICK.....	United States
Katrice LIPPA.....	United States
Ralph RICHTER.....	United States
David SEFCIK.....	United States

Rosana ABREU.....	Venezuela
Hiep HA	Viet Nam
Linh NGUYEN KHAN.....	Viet Nam
Giau TRAN QUY.....	Viet Nam
Himba CHEELO	Zambia
Mwendaweli CHIWALA	Zambia
Cornelius NJOBVU.....	Zambia
Humphrey NKOBENI.....	Zambia
Kennedy SIMUTOWE.....	Zambia

Regional Organisations

Jörn STENGER.....	EURAMET
Abdulelah Q. AL-QARNAS	GSO
Pedro PEREZ VARGAS.....	SIM

Liaison Organisation

Karlheinz BANHOLZER.....	CECIP
Tim HAMERS.....	CECIP

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John BIRCH	Member of Honour
Gerard FABER.....	Member of Honour
Lev ISSAEV.....	Member of Honour
Alan JOHNSTON	Member of Honour
Manfred KOSCHIEK.....	Member of Honour

BIML

Anthony DONNELLAN	BIML Director
Ian DUNMILL	BIML Assistant Director
Paul DIXON.....	BIML Assistant Director
Jalil ADNANI	BIML Database Systems Management
Jean-Christophe ESMIOL	BIML IT Systems Management
Florence MARTINIE	BIML Administrator, Finance
Luis MUSSIO	BIML Senior Engineer
Chris PULHAM	BIML Editor/Webmaster
Patricia SAINT-GERMAIN.....	BIML Administrator, Members

Interpreters

Garry HUTTON	Interpreter
Marc PONTIER	Interpreter

Annex A

16th Conference – Agenda Item 9

Audited accounts for 2016, 2017, 2018, 2019 and 2020

2016 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 2016

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 2016, as attached to this report and as summarized below:

✓ Total balance at 31 December 2016	5 261 399 €
✓ Result for the exercise ended 31 December 2016	74 968 €

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 2016, 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 2 675 118 €

Drawn up in Montrouge,
20 February 2017

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 2016

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 2016, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓ Total du bilan au 31 décembre 2016	5 261 399 €uros
✓ Résultat de l'exercice clos le 31 décembre 2016	74 968 €uros

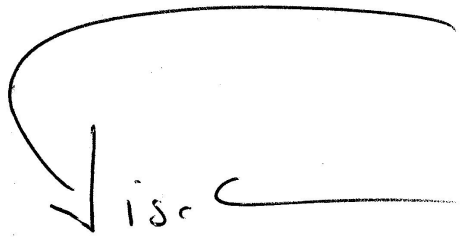
Notre responsabilité consiste à exprimer une opinion sur ces comptes, sur la base de notre audit.

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 2016 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^{ième} Conférence Internationale.

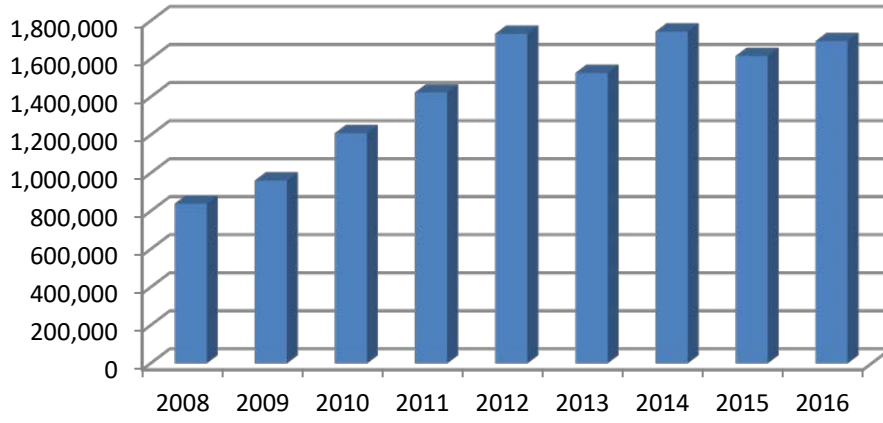
Sans remettre en cause notre opinion exprimée ci-dessus, nous souhaitons attirer votre attention sur la note 10 concernant le détail des avantages du personnel et l'absence de provision complémentaire sur les droits à la retraite acquis. Le montant de la provision figurant au bilan est de 2 342 770 €, le montant de l'évaluation effectuée par un actuaire est de 2 675 118 €

Fait à Montrouge,
Le 20 Février 2017

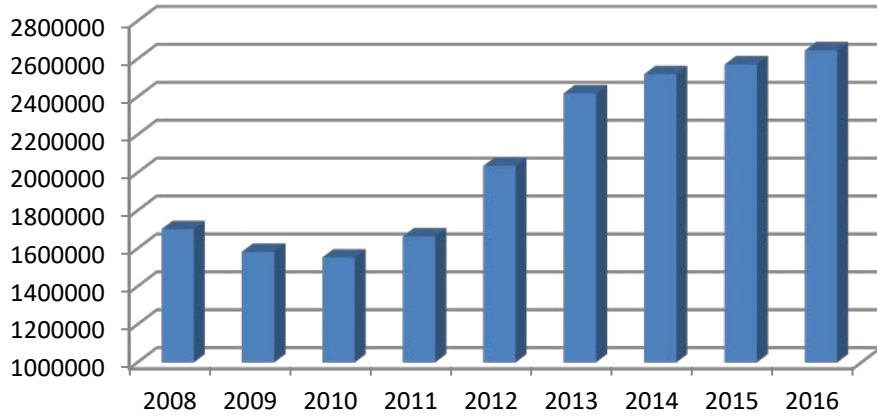


Mr F. FISCHER
Expert Comptable

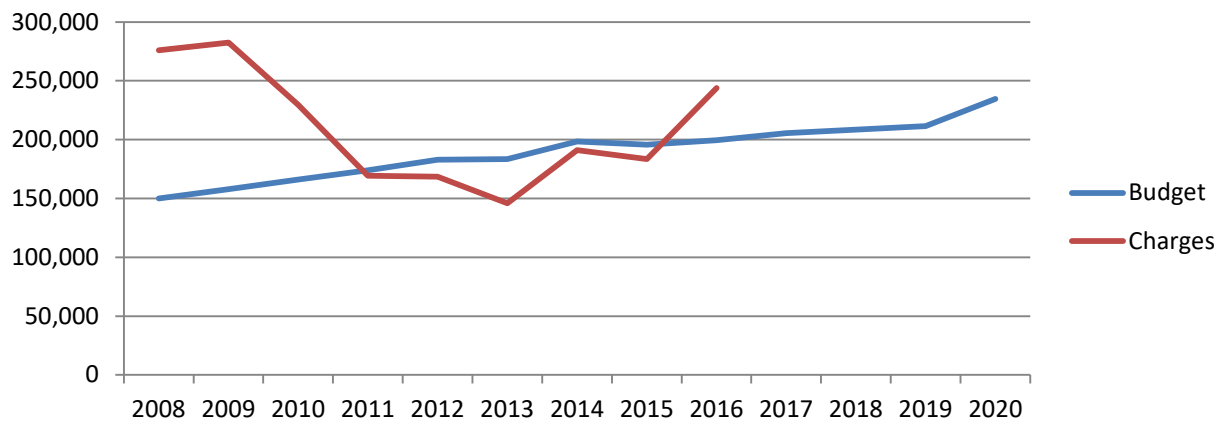
Year end cash



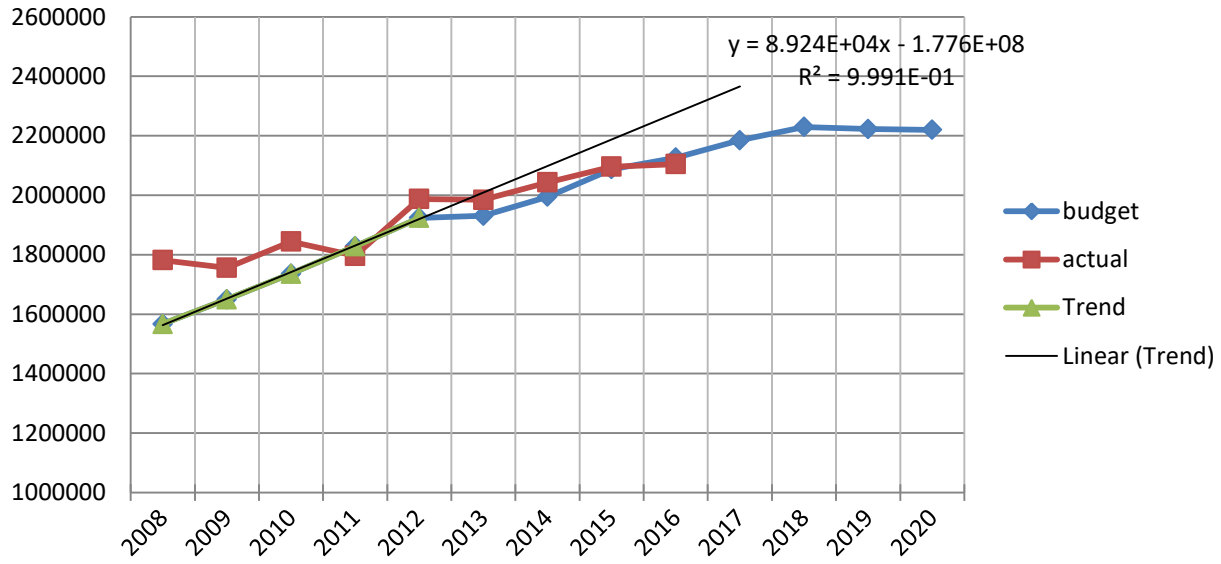
Total net assets - ADJ



Total Meetings and Travel & Accomodations



Total Charges





Comptes annuels de l'exercice clos le

31 décembre 2016

Rapport établi le 20 février 2017

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2016

ACTIF	31/12/2016	31/12/2015
Actifs à court terme		
Disponibilités	1 693 246 €	1 615 088 €
Créances Etats membres	181 166 €	165 576 €
Créances Membres Correspondants	56 571 €	59 471 €
Autres Créances – Certificats		5 230 €
Autres créances	122 345 €	210 231 €
Charges constatées d'avance	24 397 €	17 891 €
TOTAL (I)	2 077 725 €	2 073 488 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 329 734 €	1 378 531 €
Agencements	653 399 €	658 650 €
Matériel de bureau et informatique	118 615 €	40 601 €
Mobilier	759 €	1 997 €
Propriété Nom OIML	30 576 €	
Logiciels	172 €	970 €
TOTAL (II)	3 183 674 €	3 131 169 €
TOTAL GENERAL (I à II)	5 261 399 €	5 204 656 €

PASSIF	31/12/2016	31/12/2015
Passifs à court terme		
Créances payées d'avances	163 538 €	158 264 €
Autres dettes	110 215 €	133 714 €
Total passif à court terme (I)	273 753 €	291 978 €
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)	2 644 876 €	2 569 909 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-402 253 €	-453 530 €
Résultat	74 968 €	51 277 €
Total actif net (IV)	2 644 876 €	2 569 909 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2016

PRODUITS EXPLOITATION	31/12/2016	31/12/2015
Participation contributive Etats Membres	2 105 600 €	2 055 200 €
Autres produits opérationnels	67 900 €	84 697 €
Total produits exploitation (I)	2 173 500 €	2 139 897 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 315 437 €	1 467 903 €
Charges liées à l'activité	565 023 €	403 674 €
Dotations aux amortissements	206 546 €	193 428 €
Régularisation Comptes clients		20 992 €
Provision engagement retraite OIML		
Autres charges opérationnelles		
Total charges exploitation (II)	2 087 007 €	2 085 996 €
RESULTAT D'EXPLOITATION (III=I-II)	86 493 €	53 901 €
Résultat financier	6 228 €	7 335 €
Résultat exceptionnel	-17 754 €	-9 959 €
Total produits / charges non opérationnels (IV)	-11 526 €	-2 624 €
SOLDE NET DE L'EXERCICE	74 968 €	51 277 €

3 ETAT BUDGETAIRE

Exécution du budget	2015	2015	2016	2016
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 315 110 €	1 360 376 €	1 341 312 €	1 288 766 €
Retraites	112 941 €	107 528 €	115 764 €	107 616 €
Total charges de personnel	1 428 051 €	1 467 903 €	1 457 076 €	1 396 382 €
Coûts de fonctionnement	68 912 €	73 744 €	70 337 €	81 946 €
Coûts administratif	68 547 €	70 396 €	69 750 €	79 945 €
Coûts de communication	56 501 €	60 961 €	57 748 €	57 481 €
Cout de réunion - CIML	86 591 €	83 772 €	87 890 €	137 073 €
Voyages et déplacements	109 017 €	99 601 €	111 742 €	106 782 €
Frais divers	17 495 €	20 505 €	17 653 €	28 581 €
Fonds spéciaux pour développement	35 000 €	4 654 €	35 000 €	10 025 €
Total autres charges	442 063 €	413 632 €	450 120 €	501 832 €
Dotation aux amortissements	117 101 €	193 428 €	118 670 €	206 546 €
Provision pour retraite	40 000 €		40 000 €	
Provision pour créances impayées	60 200 €	21 000 €	60 200 €	
Total dépréciations et provisions	217 301 €	214 428 €	218 870 €	206 546 €
Total charges	2 087 415 €	2 095 963 €	2 126 066 €	2 104 760 €
PRODUITS				
Contributions EM	1 932 000 €	1 960 000 €	1 932 000 €	2 016 000 €
Abonnements des MC	79 800 €	95 200 €	79 800 €	89 600 €
Revenus des Certificats	70 000 €	84 697 €	70 000 €	67 900 €
Centre de traduction	15 000 €		15 000 €	
Revenus financiers	15 000 €	7 335 €	15 000 €	6 228 €
Autres produits		8 €		
Total produits	2 111 800 €	2 147 240 €	2 111 800 €	2 179 728 €
Résultat	24 385 €	51 277 €	-14 266 €	74 968 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2016.

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
- * Propriété nom OIML..... 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 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	31/12/2016	31/12/2015
LCL placements	713 555 €	711 854 €
SG placement	704 279 €	500 000 €
Banque de France		
Chèques Postaux	28 562 €	21 171 €
Crédit Lyonnais	49 151 €	280 564 €
Société Générale	89 014 €	78 745 €
Caisse	1 396 €	605 €
Banque de Berne	102 710 €	17 817 €
Banque de France – Centre de Traduction		
Intérêts courus à recevoir	4 579 €	4 331 €
Total	1 693 246 €	1 615 088 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2016	31/12/2015
<i>Actif</i>		
Etats membres	302 966 €	287 376 €
Membres correspondants	56 571 €	59 471 €
Autres clients		5 230 €
Provisions dépréciation	-121 800 €	-121 800 €
<i>Passif</i>		
Etats membres - Avances	-135 650 €	-121 950 €
Membres correspondants - Avances	-27 888 €	-36 314 €
Total	74 199 €	72 013 €

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

Etats Membres	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
ARABIE SAOUDITE			28 000
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000	112 000	
CAMEROUN	28 000	14 000	
CAMBODGE - Avance	-14 000		
CHYPRE		14 000	14 000
R.P.D. De Corée	25 300		
CUBA	19 320	26 320	26 320
EGYPTE – Avance			-28 000
ETHIOPIE	42 000	42 000	42 500
GRECE			100
IRAN		1 710	57 710
IRLANDE - Avance	-28 000	-14 000	-14 000
ISRAEL		14 000	
KAZAKHSTAN - Avance			-28 000
KENYA - Avance	-9 650	-9 950	-9 409
LIBAN	42 000	42 000	42 500
NORVEGE - Avance		-14 000	-14 000
NVLE ZELANDE - Avance		-14 000	
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000		-14 000
REPUBLIQUE SLOVAQUE - Avance		-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA	21 346	21 346	21 346
ZAMBIE	13 000		
	167 316	165 426	69 067

Membres Correspondants	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
ARGENTINE	4 200	2 800	1 400
AZERBAIDJAN - Avance			-1 400
BANGLADESH			1 400
BENIN	2 800	1 400	1 400
BOTSWANA			1 400
BURKINA FASO	4 200	4 200	4 250
CAMBODGE			1 400
COMORES	4 200	4 200	4 250
COREE DU NORD	1 400	1 400	
REP. DOMINICAINE - Avance	-2 660	-4 060	-4 060
GABON	3 026	1 626	226
GAMBIE – UNIDO	4 200	4 200	2 800
GEORGIE – Avance			-1 400
GUINEE – Avance	-7 711	-9 111	-10 511
HONG KONG - Avance	-1 400	-1 400	-1 400
IRAK			1 400
ISLANDE – Avance		-1 400	
KIRGHIZISTAN	4 200	2 800	1 400
LETTONIE – Avance	-1 400	-1 400	-1 400
LIBYE	2 523	1 123	-277
LIBERIA – UNIDO	1 300	-100	
LITUANIE – Avance	-1 400	-1 400	
MADAGASCAR		1 400	1 400
MALTE – Avance	-1 400		
MAURICE – Avance		-1 400	
MAURITANIE	4 200	4 200	2 800
Mexique	1 400		
MONTENEGRO - Avance		-1 400	
NEPAL		1 400	
NICARAGUA	4 200	4 200	4 250
NIGERIA	4 200	4 200	2 800
OMAN		1 400	2 850
OUGANDA		1 400	
OUZBEKISTAN	232	232	232
PANAMA – Avance	-9 117	-10 517	-11 917
PAPOUASIE – NOUVELLE GUINEE		-1 400	1 400
RWANDA	1 890	1 890	490
SEYCHELLES - Avance	-1 400	-1 400	
SIERRA LEONE - UNIDO			-1 400
SINGAPOUR - Avance	-1 400		-1 400

Membres Correspondants	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
SOUDAN		4 200	2 800
SYRIE	1 400	4 200	2 800
TADJIKISTAN	4 200	4 200	4 250
URUGUAY – Avance		-1 326	-2 726
YEMEN	2 800	1 400	
ZIMBABWE		1 400	
	28 683	23 157	9 507

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

Pays	Provision au 31/12/2016	Provision au 31/12/2015
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
ARGENTINE	4 200 €	
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
KHIRGHIZISTAN	4 200 €	
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
NIGERIA	4 200 €	4 200 €
SOUDAN		4 200 €
SYRIE		4 200 €
TADJIKISTAN	4 200 €	4 200 €
Total provisions	121 800 €	121 800 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 122 345 € comprennent essentiellement, les acomptes payés à des fournisseurs pour les travaux pour un montant de 41 990 € la TVA en attente de remboursement pour un montant de 9 568 € la TVA non remboursée sur les travaux pour un montant de 69 614 €. 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 24 397 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2017.

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

	31/12/2016			31/12/2015		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	10 356 €	10 184 €	172 €	29 680 €	28 710 €	970 €
Propriété Nom OIML	30 576 €		30 576 €			
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	300 156 €	1 329 734 €	1 629 889 €	251 358 €	1 378 531 €
Installations générales	507 486 €	139 436 €	368 050 €	406 518 €	82 745 €	323 773 €
Agencements	620 812 €	335 463 €	285 349 €	608 405 €	273 528 €	334 877 €
Matériel de bureau	12 892 €	4 778 €	8 114 €	14 415 €	3 722 €	10 693 €
Matériel informatique	76 424 €	35 195 €	41 229 €	87 163 €	57 255 €	29 908 €
Serveur système	82 808 €	13 537 €	69 271 €	82 858 €	82 858 €	
Mobilier	12 817 €	12 058 €	759 €	35 023 €	33 026 €	1 997 €
TOTAL 31/12	4 034 060 €	850 806 €	3 183 254 €	3 943 950 €	813 201 €	3 130 749 €
TOTAL 01/01	3 943 950 €	813 201 €	3 130 749 €	3 757 594 €	619 773 €	3 137 820 €
Variation de l'exercice	90 110 €	37 605 €	52 505 €	186 356 €	193 428 €	-7 071 €

Note 9 Détail des autres dettes

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

	31/12/2016	31/12/2015
Urssaf	57 535 €	55 122 €
Ircantec		7 419 €
Mutuelle		5 250 €
Prévoyance		5 966 €
Congés payés	33 509 €	40 312 €
Dettes sociales	91 044 €	114 069 €
Fournisseurs	419 €	1 146 €
Factures non parvenues	18 395 €	18 072 €
Fournisseurs	18 814 €	19 218 €

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 2016.

Le total des droits à retraite acquis par le personnel, évalués par un actuair e, 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 2 105 600 € qui se décompose en :

	2016	2015
Member State contributions	2 016 000 €	1 960 000 €
Corresponding Members	89 600 €	95 200 €
Total State contributions	2 105 600 €	2 055 200 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 67 900 € correspond à :

	2016	2015
Certificats	67 900 €	84 697 €
Divers		
Total contributions des Etats	67 900 €	84 697 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 396 382 € et se décompose en :

	2016	2015
Salaires BIML	943 584 €	1 067 444 €
Cotisations sociales	264 237 €	292 931 €
Personnel détaché	80 945 €	
Retraités OIML	107 616 €	107 528 €
Total charges de personnel	1 396 382 €	1 467 903 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 81 946 € dont les principaux postes sont :

	2016	2015
Eau & Electricité	13 855 €	12 478 €
Fournitures	9 238 €	5 178 €
Entretien et réparation	54 995 €	49 895 €
Prime Assurance	2 169 €	4 516 €
Taxe foncière et balayage	1 689 €	1 678 €
Total couts de fonctionnement	81 946 €	73 744 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 79 945 € et se décompose en :

	2016	2015
Fournitures administratives	5 230 €	2 445 €
Maintenance	36 356 €	35 078 €
Documentation	4 057 €	1 424 €
Honoraires	25 107 €	24 959 €
Téléphone	9 196 €	6 489 €
Total couts administratif	79 945 €	70 396 €

Note 17 Détail des couts de communication

Le total des couts de communication, 57 481 €, correspond à :

	2016	2015
Publications et Médaille	16 437 €	15 554 €
Affranchissement postaux	10 784 €	11 856 €
Transporteurs	363 €	420 €
Internet	29 897 €	33 131 €
Total couts communication	57 481 €	60 961 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 137 073 € est de :

	2016	2015
Réceptions	4 145 €	2 500 €
CIML	132 929 €	78 075 €
Frais Présidence		3 197 €
Total couts de réunion	137 073 €	83 772 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 106 782 € et se décompose en :

	2016	2015
Voyage	68 664 €	71 059 €
Missions	38 117 €	28 542 €
Total couts des voyages	106 782 €	99 601 €

Note 20 Détail des couts des frais divers

Les frais divers, 28 581 € correspondent à :

	2016	2015
Achats prestations de services	1 493 €	
Pourboires	3 177 €	3 385 €
Services bancaires	6 152 €	4 521 €
Charges diverses	17 760 €	12 599 €
Total frais divers	28 581 €	20 505 €

Note 21 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 206 546 €

Dotation de l'exercice	2016	2015
Logiciels	798 €	12 653 €
Bâtiments	48 798 €	48 798 €
Installations générales	61 935 €	41 704 €
Agencements	56 692 €	60 215 €
Matériel de bureau	2 578 €	1 443 €
Matériel informatique	20 971 €	11 600 €
Serveur système	13 537 €	15 101 €
Mobilier	1 238 €	1 914 €
Total dotation aux amortissements	206 546 €	193 428 €
Comptes clients - reprise provision		21 000 €
Fonds de pension		
Total dotations de l'exercice		21 000 €

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 2016 est :

- Perte sur créances irrécouvrables :	0 €
- Dotation provision créances :	- 8 400 €
- Reprise provision créances :	8 400 €
- Soit une charge sur les comptes 2016 :	0 €

Note 22 Détail des produits exceptionnels

Absence de produits exceptionnels au cours de l'exercice 2016.

Note 23 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 17 724 €, correspond principalement à :

- reprise de la TVA non remboursée sur
 les travaux sur 10 ans – cf Note 4 : 9 945 €
- remboursement de TVA de l'année 2015 - 5 799 €
- remboursement Etats Centre de Traduction 13 578 €
 - o Japon 12 579 €
 - o Australie 856 €
 - o Pologne 143 €

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
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				100 231 €	51 277 €	
Réévaluation immeuble						
Solde net au 31/12/2015	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 909 €
Solde net au 01/01/2016	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 909 €
Résultat de l'exercice				51 277 €	74 968 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		198 193 €		-198 193 €		
Réévaluation immeuble						
Solde net au 31/12/2016	55 324 €	1 488 307 €	2 916 837 €	-1 890 559 €	74 968 €	2 644 876 €

Les excédents budgétaires de l'exercice financier 2013-2016 ont été comptabilisés dans le compte Réserve conformément à la Résolution 2016/2 de la XVIème Conférence.

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2016

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2016		
	2016	2015
Solde des activités	74 968	51 277
+/- Dotations - reprises aux amortissements et provisions	206 546	214 428
+ Impact résolution 11 & 12	0	0
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	281 513	265 705
+/- Variation du BFR lié à l'activité	55 696	-207 835
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	337 209	57 870
- Décaissements liés à l'acquisition d'immobilisations	-259 051	-186 356
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-259 051	-186 356
VARIATION DE LA TRESORERIE NETTE	78 158	-128 486
TRESORERIE D'OUVERTURE	1 615 088	1 743 574
TRESORERIE DE CLOTURE	1 693 246	1 615 088
ECART	0	0



Annual accounts for the year 2016

Report established on 20 February 2017

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1 BALANCE SHEET AS OF 31 DECEMBER 2016

ASSETS	31/12/2016	31/12/2015
Current assets		
Cash	1 693 246 €	1 615 088 €
Member States receivables	181 166 €	165 576 €
Corresponding Members receivables	56 571 €	59 471 €
Other receivables – Certificats		5 230 €
Other receivables	122 345 €	210 231 €
Prepayments	24 397 €	17 891 €
TOTAL (I)	2 077 725 €	2 073 488 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 329 734 €	1 378 531 €
Fittings	653 399 €	658 650 €
Office equipment	118 615 €	40 601 €
Furniture	759 €	1 997 €
Trademark OIML	30 576 €	
Software	172 €	970 €
TOTAL (II)	3 183 674 €	3 131 169 €
General total (I to II)	5 261 399 €	5 204 656 €

LIABILITIES	31/12/2016	31/12/2015
Current liabilities		
Member States payables	163 538 €	158 264 €
Other payables	110 215 €	133 714 €
Total current liabilities	273 753 €	291 978 €
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	2 644 876 €	2 569 909 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-402 253 €	-453 530 €
Result of the year	74 968 €	51 277 €
Total net assets	2 644 876 €	2 569 909 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2016

OPERATING INCOME	31/12/2016	31/12/2015
Member States contributions	2 105 600 €	2 055 200 €
Other operating income	67 900 €	84 697 €
Total Operating income	2 173 500 €	2 139 897 €
OPERATING EXPENSES		
Staff expenses	1 315 437 €	1 467 903 €
Operating expenses	565 023 €	403 674 €
Depreciations	206 546 €	193 428 €
Regularization accounts receivable		20 992 €
Provision for retirement		
Other operating expenses		
Total operating expenses	2 087 007 €	2 085 996 €
OPERATING RESULT	86 493 €	53 901 €
Financial result	6 228 €	7 335 €
Extraordinary result	-17 754 €	-9 959 €
Total non operating results	-11 526 €	-2 624 €
NET RESULT	74 968 €	51 277 €

3 EXECUTION OF THE BUDGET

Budget realization	2015	2015	2016	2016
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 315 110 €	1 360 376 €	1 341 312 €	1 288 766 €
Pension System	112 941 €	107 528 €	115 764 €	107 616 €
Total staff costs	1 428 051 €	1 467 903 €	1 457 076 €	1 396 382 €
Running costs	68 912 €	73 744 €	70 337 €	81 946 €
Administrative costs	68 547 €	70 396 €	69 750 €	79 945 €
Communication costs	56 501 €	60 961 €	57 748 €	57 481 €
Meetings costs - CIML	86 591 €	83 772 €	87 890 €	137 073 €
Travel & accommodation costs	109 017 €	99 601 €	111 742 €	106 782 €
Miscellaneous costs	17 495 €	20 505 €	17 653 €	28 581 €
Special funds for developing count	35 000 €	4 654 €	35 000 €	10 025 €
Total other charges	442 063 €	413 632 €	450 120 €	501 832 €
Depreciations	117 101 €	193 428 €	118 670 €	206 546 €
Provision for retirement	40 000 €		40 000 €	
Provision for uncollected funds	60 200 €	21 000 €	60 200 €	
Total charges other than staff	217 301 €	214 428 €	218 870 €	206 546 €
Total Charges	2 087 415 €	2 095 963 €	2 126 066 €	2 104 760 €
INCOME				
Member State contribution	1 932 000 €	1 960 000 €	1 932 000 €	2 016 000 €
CM Fees	79 800 €	95 200 €	79 800 €	89 600 €
Certificat Fees	70 000 €	84 697 €	70 000 €	67 900 €
Translation Center	15 000 €		15 000 €	
Financial Income	15 000 €	7 335 €	15 000 €	6 228 €
Other Income		8 €		
Total income	2 111 800 €	2 147 240 €	2 111 800 €	2 179 728 €
Result	24 385 €	51 277 €	-14 266 €	74 968 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2016.

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
* Trademark OIML	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	31/12/2016	31/12/2015
LCL Investments	713 555 €	711 854 €
SG Investments	704 279 €	500 000 €
Banque de France		
Chèques Postaux	28 562 €	21 171 €
Crédit Lyonnais	49 151 €	280 564 €
Société Générale	89 014 €	78 745 €
Caisse	1 396 €	605 €
Banque de Berne	102 710 €	17 817 €
Banque de France – Traduction Center		
Interest to be received	4 579 €	4 331 €
Total	1 693 246 €	1 615 088 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2016	31/12/2015
<u>Asset</u>		
Member States	302 966 €	287 376 €
Corresponding Members	56 571 €	59 471 €
Other clients		5 230 €
Provisions for doubtful debts	-121 800 €	-121 800 €
<u>Liabilities</u>		
Member States - Advance	-135 650 €	-121 950 €
Corresponding Members - Advance	-27 888 €	-36 314 €
Total	74 199 €	72 013 €

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

Member States	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
ARABIE SAOUDITE			28 000
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000	112 000	
CAMEROUN	28 000	14 000	
CAMBODGE - Avance	-14 000		
CHYPRE		14 000	14 000
R.P.D. De Corée	25 300		
CUBA	19 320	26 320	26 320
EGYPTE – Avance			-28 000
ETHIOPIE	42 000	42 000	42 500
GRECE			100
IRAN		1 710	57 710
IRLANDE - Avance	-28 000	-14 000	-14 000
ISRAEL		14 000	
KAZAKHSTAN - Avance			-28 000
KENYA - Avance	-9 650	-9 950	-9 409
LIBAN	42 000	42 000	42 500
NORVEGE - Avance		-14 000	-14 000
NVLE ZELANDE - Avance		-14 000	
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000		-14 000
REPUBLIQUE SLOVAQUE - Avance		-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA	21 346	21 346	21 346
ZAMBIE	13 000		
	167 316	165 426	69 067

Corresponding Members	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
ARGENTINE	4 200	2 800	1 400
AZERBAIDJAN - Avance			-1 400
BANGLADESH			1 400
BENIN	2 800	1 400	1 400
BOTSWANA			1 400
BURKINA FASO	4 200	4 200	4 250
CAMBODGE			1 400
COMORES	4 200	4 200	4 250
COREE DU NORD	1 400	1 400	
REP. DOMINICAINE - Avance	-2 660	-4 060	-4 060
GABON	3 026	1 626	226
GAMBIE – UNIDO	4 200	4 200	2 800
GEORGIE – Avance			-1 400
GUINEE – Avance	-7 711	-9 111	-10 511
HONG KONG - Avance	-1 400	-1 400	-1 400
IRAK			1 400
ISLANDE – Avance		-1 400	
KIRGHIZISTAN	4 200	2 800	1 400
LETTONIE – Avance	-1 400	-1 400	-1 400
LIBYE	2 523	1 123	-277
LIBERIA – UNIDO	1 300	-100	
LITUANIE – Avance	-1 400	-1 400	
MADAGASCAR		1 400	1 400
MALTE – Avance	-1 400		
MAURICE – Avance		-1 400	
MAURITANIE	4 200	4 200	2 800
Mexique	1 400		
MONTENEGRO - Avance		-1 400	
NEPAL		1 400	
NICARAGUA	4 200	4 200	4 250
NIGERIA	4 200	4 200	2 800
OMAN		1 400	2 850
OUGANDA		1 400	
OUZBEKISTAN	232	232	232
PANAMA – Avance	-9 117	-10 517	-11 917
PAPOUASIE – NOUVELLE GUINEE		-1 400	1 400
RWANDA	1 890	1 890	490
SEYCHELLES - Avance	-1 400	-1 400	
SIERRA LEONE - UNIDO			-1 400
SINGAPOUR - Avance	-1 400		-1 400

Corresponding Members	Situation au 31/12/2016	Situation au 31/12/2015	Situation au 31/12/2014
SOUDAN		4 200	2 800
SYRIE	1 400	4 200	2 800
TADJIKISTAN	4 200	4 200	4 250
URUGUAY – Avance		-1 326	-2 726
YEMEN	2 800	1 400	
ZIMBABWE		1 400	
	28 683	23 157	9 507

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2016	Provision au 31/12/2015
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
ARGENTINE	4 200 €	
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
KHIRGHIZISTAN	4 200 €	
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
NIGERIA	4 200 €	4 200 €
SOUDAN		4 200 €
SYRIE		4 200 €
TADJIKISTAN	4 200 €	4 200 €
Total provisions	121 800 €	121 800 €

Note 4 Other receivables details

Other receivables totaling 122 345 € mainly include the advances paid to suppliers for works amounting to 41 990 € VAT pending refund for an amount of 9 568 € the unpaid VAT on the works for 69 614 € This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 24 397 € include principally payments of annual services or subscriptions of which part is allocated to the year 2017.

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

	31/12/2016			31/12/2015		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	10 356 €	10 184 €	172 €	29 680 €	28 710 €	970 €
Trademark OIML	30 576 €		30 576 €			
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	300 156 €	1 329 734 €	1 629 889 €	251 358 €	1 378 531 €
General facilities	507 486 €	139 436 €	368 050 €	406 518 €	82 745 €	323 773 €
Fittings	620 812 €	335 463 €	285 349 €	608 405 €	273 528 €	334 877 €
Office equipment	12 892 €	4 778 €	8 114 €	14 415 €	3 722 €	10 693 €
IT equipment	76 424 €	35 195 €	41 229 €	87 163 €	57 255 €	29 908 €
Computer server system	82 808 €	13 537 €	69 271 €	82 858 €	82 858 €	
Furniture	12 817 €	12 058 €	759 €	35 023 €	33 026 €	1 997 €
TOTAL 31/12	4 034 060 €	850 806 €	3 183 254 €	3 943 950 €	813 201 €	3 130 749 €
TOTAL 01/01	3 943 950 €	813 201 €	3 130 749 €	3 757 594 €	619 773 €	3 137 820 €
Variation	90 110 €	37 605 €	52 505 €	186 356 €	193 428 €	-7 071 €

Note 9 Other payables detail

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

	31/12/2016	31/12/2015
Urssaf	57 535 €	55 122 €
Ircantec		7 419 €
Health insurance		5 250 €
Foresight		5 966 €
Annual leave	33 509 €	40 312 €
Social debts	91 044 €	114 069 €
Suppliers	419 €	1 146 €
Invoices to receive	18 395 €	18 072 €
Suppliers	18 814 €	19 218 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2016.

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 2 105 600 € which decomposes:

	2016	2015
Member State contributions	2 016 000 €	1 960 000 €
Corresponding Members	89 600 €	95 200 €
Total State contributions	2 105 600 €	2 055 200 €

Note 13 Other operating revenue and income detail

The amount of other products, 67 900 € is:

	2016	2015
Certificats	67 900 €	84 697 €
Others		
Total State contributions	67 900 €	84 697 €

Note 14 Staff expenses detail

The total staff costs of 1 396 382 € is divided into:

	2016	2015
Salary BIML	943 584 €	1 067 444 €
Social contributions	264 237 €	292 931 €
Staff on secondment	80 945 €	
Retired OIML staff	107 616 €	107 528 €
Total staff costs	1 396 382 €	1 467 903 €

Note 15 Running costs detail

Total running costs of 81 946 € including main items are

	2016	2015
Water & Electricity	13 855 €	12 478 €
Supplies	9 238 €	5 178 €
Maintenance & repair	54 995 €	49 895 €
Insurance	2 169 €	4 516 €
Property tax	1 689 €	1 678 €
Total running costs	81 946 €	73 744 €

Note 16 Administrative costs detail

The amount of administrative costs is 79 945 € and is divided into:

	2016	2015
Administrative supplies	5 230 €	2 445 €
Maintenance	36 356 €	35 078 €
Documentation	4 057 €	1 424 €
Fees	25 107 €	24 959 €
Phone	9 196 €	6 489 €
Total administrative costs	79 945 €	70 396 €

Note 17 Communication costs detail

The total cost of communication, 57 481 €, equal to:

	2016	2015
Publications and medals	16 437 €	15 554 €
Postal	10 784 €	11 856 €
Carriers	363 €	420 €
Internet	29 897 €	33 131 €
Total communication costs	57 481 €	60 961 €

Note 18 Meeting costs detail

The retail cost of meeting, 137 073 € is:

	2016	2015
Receptions	4 145 €	2 500 €
CIML	132 929 €	78 075 €
Presidency fees		3 197 €
Total meeting costs	137 073 €	83 772 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 106 782 € is divided into:

	2016	2015
Travel	68 664 €	71 059 €
Missions	38 117 €	28 542 €
Total travel and accomodation costs	106 782 €	99 601 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 28 581 € corresponding to:

	2016	2015
Services	1 493 €	
Tips	3 177 €	3 385 €
Bank charges	6 152 €	4 521 €
Various expenses	17 760 €	12 599 €
Total miscellaneous costs	28 581 €	20 505 €

Note 21 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 205 546 €

Annual endowment	2016	2015
Software	798 €	12 653 €
Buildings	48 798 €	48 798 €
General facilities	61 935 €	41 704 €
Fittings	56 692 €	60 215 €
Office equipment	2 578 €	1 443 €
IT equipment	20 971 €	11 600 €
Computer server system	13 537 €	15 101 €
Furniture	1 238 €	1 914 €
Total endowment to depreciations	206 546 €	193 428 €
Clients accounts - recovery provision		21 000 €
Pension system		
Total annual endowments		21 000 €

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 2016 is:

- Loss on bad debt :	0 €
- Depreciation allowance claim:	- 8 400 €
- Reversal of provision for receivables :	8 400 €
	<hr/>
- Either a charge in the 2016 financial statements :	0 €

Note 22 Extraordinary income detail

No extraordinary income during the year 2016.

Note 23 Extraordinary expenses detail

The exceptional charge for the year, 17 724 € mainly corresponds to :

- Recovery of 10 years on unpaid VAT
 - In the work – see Note 4 : 9 945 €
- Refund of VAT for the year 2015 - 5 799 €
- Reimbursement States for Translation Center 13 578 €
 - o Japan 12 579 €
 - o Australia 856 €
 - o Poland 143 €

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
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				100 231 €	51 277 €	
Revaluation bulding						
Net at 31/12/2015	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 909 €
Net at 01/01/2016	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 909 €
Result of the year				51 277 €	74 968 €	
Allocation resolution 2016/2 - 15th International Conference		198 193 €		-198 193 €		
Revaluation bulding						
Net at 31/12/2016	55 324 €	1 488 307 €	2 916 837 €	-1 890 559 €	74 968 €	2 644 876 €

The budget surpluses from the 2013 – 2016 financial period are entered in the reserve fund in accordance with Resolution 2016/2 of the XVth Conference.

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2016

CASH-FLOW STATEMENT AT DECEMBER 31, 2016		
	2016	2015
Balance of activities	74 968	51 277
+/- Net endowment to depreciations and provisions	206 546	214 428
+ Impact résolution 11 & 12	0	0
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	281 513	265 705
+/- Variation in the Working Capital requirement related to the activity	55 696	-207 835
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	337 209	57 870
- Outgoing related to the acquirements of assets	-259 051	-186 356
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-259 051	-186 356
VARIATION IN NET CASHFLOW	78 158	-128 486
OPENING CASH	1 615 088	1 743 574
CLOSING CASH	1 693 246	1 615 088
DIFFERENCE	0	0

2017 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 2017

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 2017, as attached to this report and as summarized below:

✓ Total balance at 31 December 2017	5 403 329 €
✓ Result for the exercise ended 31 December 2017	- 44 489 €

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 2017, 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 or reversal of 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 2 623 064 €

Drawn up in Montrouge,
22 February 2018

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 2017

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 2017, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓	Total du bilan au 31 décembre 2017	5 403 329 €uros
✓	Résultat de l'exercice clos le 31 décembre 2017	- 44 489 €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 2017 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^{ième} Conférence Internationale.

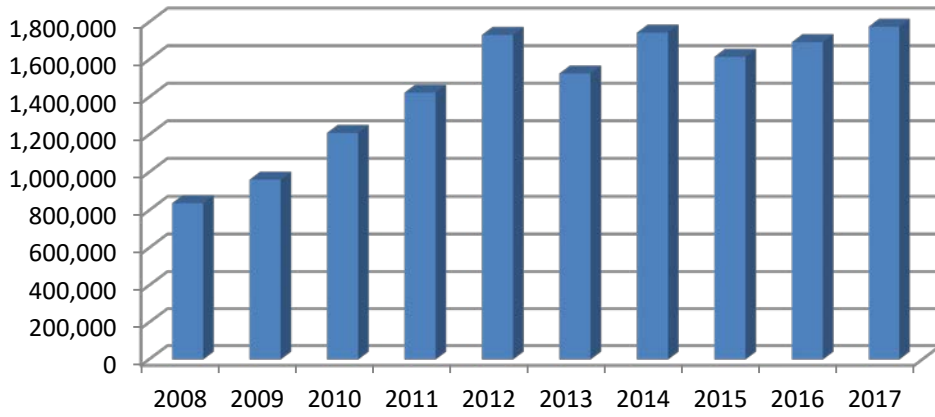


Sans remettre en cause notre opinion exprimée ci-dessus, nous souhaitons attirer votre attention sur la note 10 concernant le détail des avantages du personnel et l'absence de provision complémentaire ou de reprise de provision sur les droits à la retraite acquis. Le montant de la provision figurant au bilan est de 2 342 770 €, le montant de l'évaluation effectuée par un actuaire est de 2 623 064 €

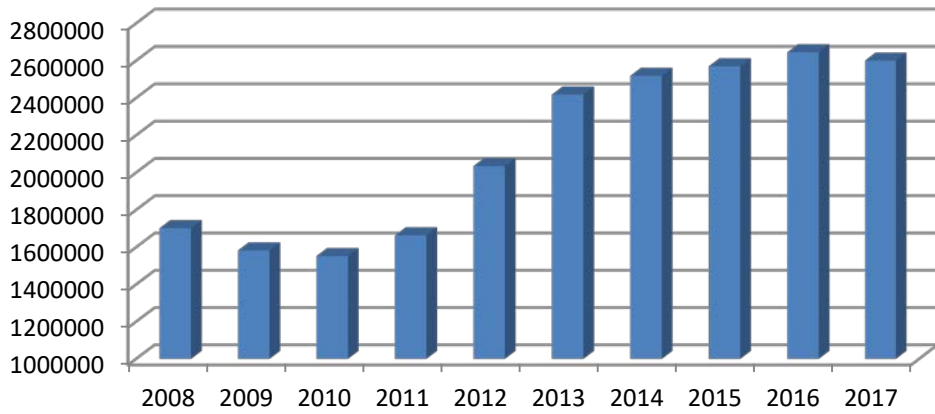
Fait à Montrouge,
Le 22 Février 2018

Mr F. FISCHER
Expert Comptable

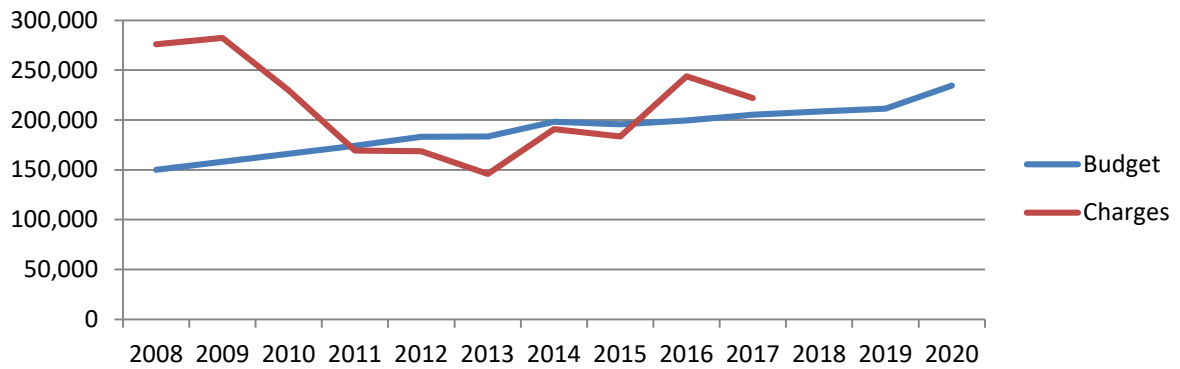
Year end cash



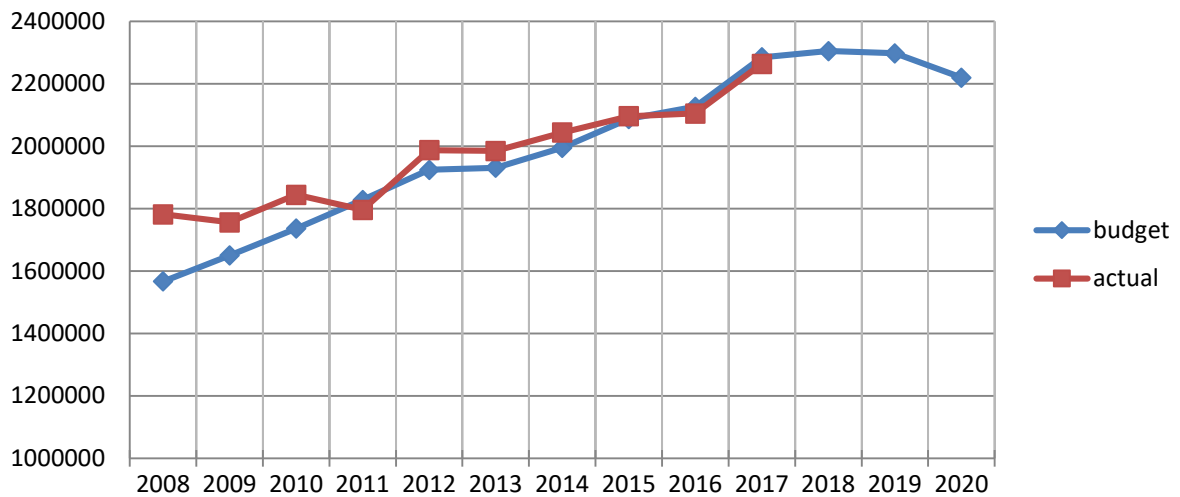
Total net assets - ADJ



Total Meetings and Travel & Accomodations



Total Charges





Comptes annuels de l'exercice clos le

31 décembre 2017

Rapport établi le 22 février 2018

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2017

ACTIF	31/12/2017	31/12/2016
Actifs à court terme		
Disponibilités	1 775 865 €	1 693 246 €
Créances Etats membres	124 520 €	181 166 €
Créances Membres Correspondants	67 313 €	56 571 €
Autres Créances – Certificats	2 100 €	
Autres créances	150 318 €	122 345 €
Charges constatées d'avance	25 319 €	24 397 €
TOTAL (I)	2 145 435 €	2 077 725 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 280 936 €	1 329 734 €
Agencements	805 025 €	653 399 €
Matériel de bureau et informatique	78 925 €	118 615 €
Mobilier	10 469 €	759 €
Propriété Nom OIML	30 576 €	30 576 €
Logiciels	1 545 €	172 €
TOTAL (II)	3 257 895 €	3 183 674 €
TOTAL GENERAL (I à II)	5 403 329 €	5 261 399 €

PASSIF	31/12/2017	31/12/2016
Passifs à court terme		
Créances payées d'avances	252 838 €	163 538 €
Autres dettes	207 334 €	110 215 €
Total passif à court terme (I)	460 172 €	273 753 €
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)	2 600 387 €	2 644 876 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-327 285 €	-402 253 €
Résultat	-44 489 €	74 968 €
Total actif net (IV)	2 600 387 €	2 644 876 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2017

PRODUITS EXPLOITATION	31/12/2017	31/12/2016
Participation contributive Etats Membres	2 108 400 €	2 105 600 €
Autres produits opérationnels	107 100 €	67 900 €
Total produits exploitation (I)	2 215 500 €	2 173 500 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 332 894 €	1 315 437 €
Charges liées à l'activité	683 151 €	565 023 €
Dotations aux amortissements	226 725 €	206 546 €
Régularisation Comptes clients	128 €	
Provision engagement retraite OIML		
Autres charges opérationnelles		
Total charges exploitation (II)	2 242 899 €	2 087 007 €
RESULTAT D'EXPLOITATION (III=I-II)	-27 399 €	86 493 €
Résultat financier	3 713 €	6 228 €
Résultat exceptionnel	-20 803 €	-17 754 €
Total produits / charges non opérationnels (IV)	-17 091 €	-11 526 €
SOLDE NET DE L'EXERCICE	-44 489 €	74 968 €

3 ETAT BUDGETAIRE

Exécution du budget	2016	2016	2017	2017
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 341 312 €	1 288 766 €	1 362 115 €	1 329 990 €
Retraites	115 764 €	107 616 €	111 872 €	95 963 €
Total charges de personnel	1 457 076 €	1 396 382 €	1 473 987 €	1 425 953 €
Coûts de fonctionnement	70 337 €	81 946 €	75 219 €	95 899 €
Coûts administratif	69 750 €	79 945 €	71 614 €	78 827 €
Coûts de communication	57 748 €	57 481 €	61 891 €	66 580 €
Cout de réunion - CIML	87 890 €	137 073 €	111 832 €	115 673 €
Voyages et déplacements	111 742 €	106 782 €	93 593 €	106 439 €
Frais divers	17 653 €	28 581 €	20 813 €	36 950 €
Fonds spéciaux pour développement	35 000 €	10 025 €	35 000 €	40 539 €
Training for technical work			100 000 €	63 882 €
Frais recherche adjoint			40 000 €	6 332 €
Total autres charges	450 120 €	501 832 €	609 962 €	611 122 €
Dotation aux amortissements	118 670 €	206 546 €	186 750 €	226 725 €
Provision pour retraite	40 000 €			
Provision pour créances impayées	60 200 €		14 000 €	
Total dépréciations et provisions	218 870 €	206 546 €	200 750 €	226 725 €
Total charges	2 126 066 €	2 104 760 €	2 284 700 €	2 263 800 €
PRODUITS				
Contributions EM	1 932 000 €	2 016 000 €	2 016 000 €	2 016 000 €
Abonnements des MC	79 800 €	89 600 €	91 000 €	92 400 €
Revenus des Certificats	70 000 €	67 900 €	77 000 €	107 100 €
Centre de traduction	15 000 €			
Revenus financiers	15 000 €	6 228 €	8 000 €	3 713 €
Autres produits				98 €
Total produits	2 111 800 €	2 179 728 €	2 192 000 €	2 219 311 €
Résultat	-14 266 €	74 968 €	-92 700 €	-44 489 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2017.

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
- * Propriété nom OIML..... 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 actuare 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	31/12/2017	31/12/2016
LCL placements	714 382 €	713 555 €
SG placement	538 835 €	704 279 €
Banque de France		
Chèques Postaux	41 630 €	28 562 €
Crédit Lyonnais	269 372 €	49 151 €
Société Générale	205 660 €	89 014 €
Caisse	393 €	1 396 €
Banque de Berne	2 685 €	102 710 €
Intérêts courus à recevoir	2 908 €	4 579 €
Total	1 775 865 €	1 693 246 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2017	31/12/2016
<u>Actif</u>		
Etats membres	246 320 €	302 966 €
Membres correspondants	67 313 €	56 571 €
Autres clients	2 100 €	
Provisions dépréciation	-121 800 €	-121 800 €
<u>Passif</u>		
Etats membres - Avances	-216 550 €	-135 650 €
Membres correspondants - Avances	-36 288 €	-27 888 €
Total	-58 905 €	74 199 €

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

Etats Membres	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
ALBANIE	14 000		
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL		112 000	112 000
CAMEROUN	28 000	28 000	14 000
CAMBODGE - Avance		-14 000	
CANADA - Avance	-28 000		
CHYPRE			14 000
COLOMBIE	11 000		
R.P.D. De Corée		25 300	
CUBA	12 320	19 320	26 320
ETHIOPIE	42 000	42 000	42 000
IRAN	56 000		1 710
IRLANDE - Avance	-14 000	-28 000	-14 000
ISRAEL	14 000		14 000
KENYA - Avance	-34 550	-9 650	-9 950
LIBAN	42 000	42 000	42 000
NORVEGE - Avance			-14 000
NVLE ZELANDE - Avance			-14 000
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA		21 346	21 346
THAILAND - Avance	-56 000		
ZAMBIE	27 000	13 000	
	29 770	167 316	165 426

Membres Correspondants	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
ARGENTINE		4 200	2 800
BANGLADESH	1 400		
BENIN	4 200	2 800	1 400
BOTSWANA	1 400		
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	2 800	1 400	1 400
REP. DOMINICAINE - Avance	-1 260	-2 660	-4 060
EMIRATS ARABES UNIS - Avance	-1 400		
GABON	4 200	3 026	1 626
GAMBIE - UNIDO	4 200	4 200	4 200
GUATEMALA	1 400		
GUINEE - Avance	-6 311	-7 711	-9 111
HONG KONG - Avance	-1 400	-1 400	-1 400
ISLANDE	1 400		-1 400
JORDANIE - Avance	-1 400		
KIRGHIZISTAN	1 400	4 200	2 800
KOWEIT - Avance	-2 800		
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	3 923	2 523	1 123
LIBERIA - UNIDO	2 700	1 300	-100
LITUANIE - Avance	-1 400	-1 400	-1 400
MADAGASCAR			1 400
MALTE - Avance		-1 400	
MAURICE - Avance	-1 400		-1 400
MAURITANIE	4 200	4 200	4 200
Mexique	2 800	1 400	
MONTENEGRO - Avance	-1 400		-1 400
NEPAL			1 400
NICARAGUA	4 200	4 200	4 200
NIGERIA	-1 400	4 200	4 200
OMAN			1 400
OUGANDA	-1 400		1 400
OUZBEKISTAN		232	232
PANAMA - Avance	-7 717	-9 117	-10 517
PAPOUASIE – NOUVELLE GUINEE			-1 400
PARAGUAY	1 400		

Membres Correspondants	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
QUATAR	1 400		
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance	-1 400	-1 400	-1 400
SIERRA LEONE - UNIDO	1 400		
SINGAPOUR - Avance	-1 400	-1 400	
SOUDAN			4 200
SYRIE	2 800	1 400	4 200
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-2 800		-1 326
YEMEN	4 200	2 800	1 400
ZIMBABWE	1 400		1 400
	31 025	28 683	23 157

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

Pays	Provision au 31/12/2017	Provision au 31/12/2016
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
ARGENTINE		4 200 €
BENIN	4 200 €	
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
GABON	4 200 €	
GAMBIE	4 200 €	4 200 €
KHIRGHIZISTAN		4 200 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
NIGERIA		4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	
Total provisions	121 800 €	121 800 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 150 318 € comprennent essentiellement, les acomptes payés à des fournisseurs pour les travaux pour un montant de 73 224 €, la TVA en attente de remboursement pour un montant de 10 347 €, la TVA non remboursée sur les travaux pour un montant de 59 669 €. 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 25 319 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2018.

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

	31/12/2017			31/12/2016		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	4 076 €	2 531 €	1 545 €	10 356 €	10 184 €	172 €
Propriété Nom OIML	30 576 €		30 576 €	30 576 €		30 576 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	348 953 €	1 280 936 €	1 629 889 €	300 156 €	1 329 734 €
Installations générales	652 908 €	177 804 €	475 103 €	507 486 €	139 436 €	368 050 €
Agencements	734 422 €	404 500 €	329 922 €	620 812 €	335 463 €	285 349 €
Matériel de bureau	14 506 €	7 375 €	7 131 €	12 892 €	4 778 €	8 114 €
Matériel informatique	82 694 €	52 569 €	30 125 €	76 424 €	35 195 €	41 229 €
Serveur système	82 808 €	41 139 €	41 668 €	82 808 €	13 537 €	69 271 €
Mobilier	15 087 €	4 619 €	10 469 €	12 817 €	12 058 €	759 €
TOTAL 31/12	4 296 965 €	1 039 491 €	3 257 475 €	4 034 060 €	850 806 €	3 183 254 €
TOTAL 01/01	4 034 060 €	850 806 €	3 183 254 €	3 943 950 €	813 201 €	3 130 749 €
Variation de l'exercice	262 905 €	188 685 €	74 220 €	90 110 €	37 605 €	52 505 €

Note 9 Détail des autres dettes

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

	31/12/2017	31/12/2016
Urssaf	59 912 €	57 535 €
Ircantec	6 356 €	
Mutuelle	5 155 €	
Prévoyance	7 090 €	
Congés payés	41 623 €	33 509 €
Dettes sociales	120 135 €	91 044 €
Fournisseurs	34 441 €	419 €
Factures non parvenues	52 426 €	18 395 €
Fournisseurs	86 867 €	18 814 €

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 342 770 €

En absence de réévaluation par un actuaire, aucune provision complémentaire n'a été comptabilisée au 31 décembre 2017.

Le total des droits à retraite acquis par le personnel, évalués par un actuaire en 2014 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 2 108 400 € qui se décompose en :

	2017	2016
Etats Membres	2 016 000 €	2 016 000 €
Membres Correspondants	92 400 €	89 600 €
Total contributions des Etats	2 108 400 €	2 105 600 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 107 100 € correspond à :

	2017	2016
Certificats	107 100 €	67 900 €
Divers		
Total contributions des Etats	107 100 €	67 900 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 425 953 € et se décompose en :

	2017	2016
Salaires BIML	964 220 €	943 584 €
Cotisations sociales	272 712 €	264 237 €
Personnel détaché	93 058 €	80 945 €
Retraités OIML	95 963 €	107 616 €
Total charges de personnel	1 425 953 €	1 396 382 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 95 899 € dont les principaux postes sont :

	2017	2016
Eau & Electricité	14 826 €	13 855 €
Fournitures	7 950 €	9 238 €
Entretien et réparation	67 668 €	54 995 €
Prime Assurance	3 749 €	2 169 €
Taxe foncière et balayage	1 706 €	1 689 €
Total couts de fonctionnement	95 899 €	81 946 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 78 827 € et se décompose en :

	2017	2016
Fournitures administratives	4 638 €	5 230 €
Maintenance	48 256 €	36 356 €
Documentation	1 088 €	4 057 €
Honoraires	18 938 €	25 107 €
Téléphone	5 908 €	9 196 €
Total couts administratif	78 827 €	79 945 €

Note 17 Détail des couts de communication

Le total des couts de communication, 66 580 €, correspond à :

	2017	2016
Publications et Médaille	13 260 €	16 437 €
Affranchissement postaux	11 081 €	10 784 €
Transporteurs	3 737 €	363 €
Internet	38 502 €	29 897 €
Total couts communication	66 580 €	57 481 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 115 673 € est de :

	2017	2016
Réceptions	6 059 €	4 145 €
CIML	109 613 €	132 929 €
Total couts de réunion	115 673 €	137 073 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 106 439 € et se décompose en :

	2017	2016
Voyage	74 664 €	68 664 €
Missions	31 776 €	38 117 €
Total couts des voyages	106 439 €	106 782 €

Note 20 Détail des couts des frais divers

Les frais divers, 36 950 € correspondent à :

	2017	2016
Achats prestations de services	3 020 €	1 493 €
Pourboires	4 233 €	3 177 €
Services bancaires	8 663 €	6 152 €
Charges diverses	21 034 €	17 760 €
Total frais divers	36 950 €	28 581 €

Note 21 Détail des fonds spéciaux

	2017	2016
Fonds spéciaux pour développement	40 539 €	10 025 €
Fonds formation travaux techniques	63 882 €	
Fonds recherche AD	6 332 €	
Total fonds speciaux	110 753 €	10 025 €

Note 22 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 226 725 €

Dotation de l'exercice	2017	2016
Logiciels	1 364 €	798 €
Bâtiments	48 798 €	48 798 €
Installations générales	52 192 €	61 935 €
Agencements	69 037 €	56 692 €
Matériel de bureau	2 597 €	2 578 €
Matériel informatique	23 969 €	20 971 €
Serveur système	27 603 €	13 537 €
Mobilier	1 166 €	1 238 €
Total dotation aux amortissements	226 725 €	206 546 €
Comptes clients - reprise provision		
Fonds de pension		
Total dotations de l'exercice		

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 2017 est :

- Perte sur créances irrécouvrables :	0 €
- Dotation provision créances :	- 12 600 €
- Reprise provision créances :	12 600 €
	<hr/>
- Soit une charge sur les comptes 2017 :	0 €

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2016	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 909 €
Résultat de l'exercice				51 277 €	74 968 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		198 193 €		-198 193 €		
Solde net au 31/12/2016	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 644 876 €
Solde net au 01/01/2017	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 644 876 €
Résultat de l'exercice					-44 489 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		74 968 €				
Solde net au 31/12/2017	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €

Les excédents budgétaires de l'exercice financier 2013-2016 ont été comptabilisés dans le compte Réserve conformément à la Résolution 2016/2 de la XVIème Conférence.

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2017

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2017		
	2017	2016
Solde des activités	-44 489	74 968
+/- Dotations - reprises aux amortissements et provisions	226 951	206 546
+ Impact résolution 11 & 12	0	0
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	182 462	281 513
+/- Variation du BFR lié à l'activité	187 280	55 696
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	369 742	337 209
- Décaissements liés à l'acquisition d'immobilisations	-287 122	-259 051
+/- Variation des prêts et avances consentis	0	0
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-287 122	-259 051
VARIATION DE LA TRESORERIE NETTE	82 620	78 158
TRESORERIE D'OUVERTURE	1 693 246	1 615 088
TRESORERIE DE CLOTURE	1 775 865	1 693 246
ECART	0	0



Annual accounts for the year 2017

Report established on 22 February 2018

SUMMARY

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1 BALANCE SHEET AS OF 31 DECEMBER 2017

ASSETS	31/12/2017	31/12/2016
Current assets		
Cash	1 775 865 €	1 693 246 €
Member States receivables	124 520 €	181 166 €
Corresponding Members receivables	67 313 €	56 571 €
Orther receivables – Certificats	2 100 €	
Other receivables	150 318 €	122 345 €
Prepayments	25 319 €	24 397 €
TOTAL (I)	2 145 435 €	2 077 725 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 280 936 €	1 329 734 €
Fittings	805 025 €	653 399 €
Office equipment	78 925 €	118 615 €
Furniture	10 469 €	759 €
Trademark OIML	30 576 €	30 576 €
Software	1 545 €	172 €
TOTAL (II)	3 257 895 €	3 183 674 €
General total (I to II)	5 403 329 €	5 261 399 €

LIABILITIES	31/12/2017	31/12/2016
Current liabilities		
Member States payables	252 838 €	163 538 €
Other payables	207 334 €	110 215 €
Total current liabilities	460 172 €	273 753 €
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	2 600 387 €	2 644 876 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-327 285 €	-402 253 €
Result of the year	-44 489 €	74 968 €
Total net assets	2 600 387 €	2 644 876 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2017

OPERATING INCOME	31/12/2017	31/12/2016
Member States contributions	2 108 400 €	2 105 600 €
Other operating income	107 100 €	67 900 €
Total Operating income	2 215 500 €	2 173 500 €
OPERATING EXPENSES		
Staff expenses	1 332 894 €	1 315 437 €
Operating expenses	683 151 €	565 023 €
Depreciations	226 725 €	206 546 €
Regularization accounts receivable	128 €	
Provision for retirement		
Other operating expenses		
Total operating expenses	2 242 899 €	2 087 007 €
OPERATING RESULT	-27 399 €	86 493 €
Financial result	3 713 €	6 228 €
Extraordinary result	-20 803 €	-17 754 €
Total non operating results	-17 091 €	-11 526 €
NET RESULT	-44 489 €	74 968 €

3 EXECUTION OF THE BUDGET

Budget realization	2016	2016	2017	2017
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 341 312 €	1 288 766 €	1 362 115 €	1 329 990 €
Pension System	115 764 €	107 616 €	111 872 €	95 963 €
Total staff costs	1 457 076 €	1 396 382 €	1 473 987 €	1 425 953 €
Running costs	70 337 €	81 946 €	75 219 €	95 899 €
Administrative costs	69 750 €	79 945 €	71 614 €	78 827 €
Communication costs	57 748 €	57 481 €	61 891 €	66 580 €
Meetings costs - CIML	87 890 €	137 073 €	111 832 €	115 673 €
Travel & accommodation costs	111 742 €	106 782 €	93 593 €	106 439 €
Miscellaneous costs	17 653 €	28 581 €	20 813 €	36 950 €
Special funds for developing count	35 000 €	10 025 €	35 000 €	40 539 €
Training for technical work			100 000 €	63 882 €
Search for AD			40 000 €	6 332 €
Total other charges	450 120 €	501 832 €	609 962 €	611 122 €
Depreciations	118 670 €	206 546 €	186 750 €	226 725 €
Provision for retirement	40 000 €			
Provision for uncollected funds	60 200 €		14 000 €	
Total charges other than staff	218 870 €	206 546 €	200 750 €	226 725 €
Total Charges	2 126 066 €	2 104 760 €	2 284 700 €	2 263 800 €
INCOME				
Member State contribution	1 932 000 €	2 016 000 €	2 016 000 €	2 016 000 €
CM Fees	79 800 €	89 600 €	91 000 €	92 400 €
Certificat Fees	70 000 €	67 900 €	77 000 €	107 100 €
Translation Center	15 000 €			
Financial Income	15 000 €	6 228 €	8 000 €	3 713 €
Other Income				98 €
Total income	2 111 800 €	2 179 728 €	2 192 000 €	2 219 311 €
Result	-14 266 €	74 968 €	-92 700 €	-44 489 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2017.

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
* Trademark OIML	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	31/12/2017	31/12/2016
LCL Investments	714 382 €	713 555 €
SG Investments	538 835 €	704 279 €
Banque de France		
Chèques Postaux	41 630 €	28 562 €
Crédit Lyonnais	269 372 €	49 151 €
Société Générale	205 660 €	89 014 €
Caisse	393 €	1 396 €
Banque de Berne	2 685 €	102 710 €
Interest to be received	2 908 €	4 579 €
Total	1 775 865 €	1 693 246 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2017	31/12/2016
<u>Asset</u>		
Member States	246 320 €	302 966 €
Corresponding Members	67 313 €	56 571 €
Other clients	2 100 €	
Provisions for doubtful debts	-121 800 €	-121 800 €
<u>Liabilities</u>		
Member States - Advance	-216 550 €	-135 650 €
Corresponding Members - Advance	-36 288 €	-27 888 €
Total	-58 905 €	74 199 €

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

Member States	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
ALBANIE	14 000		
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL		112 000	112 000
CAMEROUN	28 000	28 000	14 000
CAMBODGE - Avance		-14 000	
CANADA - Avance	-28 000		
CHYPRE			14 000
COLOMBIE	11 000		
R.P.D. De Corée		25 300	
CUBA	12 320	19 320	26 320
ETHIOPIE	42 000	42 000	42 000
IRAN	56 000		1 710
IRLANDE - Avance	-14 000	-28 000	-14 000
ISRAEL	14 000		14 000
KENYA - Avance	-34 550	-9 650	-9 950
LIBAN	42 000	42 000	42 000
NORVEGE - Avance			-14 000
NVLE ZELANDE - Avance			-14 000
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA		21 346	21 346
THAILAND - Avance	-56 000		
ZAMBIE	27 000	13 000	
	29 770	167 316	165 426

Corresponding Members	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
ARGENTINE		4 200	2 800
BANGLADESH	1 400		
BENIN	4 200	2 800	1 400
BOTSWANA	1 400		
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	2 800	1 400	1 400
REP. DOMINICAINE - Avance	-1 260	-2 660	-4 060
EMIRATS ARABES UNIS - Avance	-1 400		
GABON	4 200	3 026	1 626
GAMBIE - UNIDO	4 200	4 200	4 200
GUATEMALA	1 400		
GUINEE - Avance	-6 311	-7 711	-9 111
HONG KONG - Avance	-1 400	-1 400	-1 400
ISLANDE	1 400		-1 400
JORDANIE - Avance	-1 400		
KIRGHIZISTAN	1 400	4 200	2 800
KOWEIT - Avance	-2 800		
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	3 923	2 523	1 123
LIBERIA - UNIDO	2 700	1 300	-100
LITUANIE - Avance	-1 400	-1 400	-1 400
MADAGASCAR			1 400
MALTE - Avance		-1 400	
MAURICE - Avance	-1 400		-1 400
MAURITANIE	4 200	4 200	4 200
Mexique	2 800	1 400	
MONTENEGRO - Avance	-1 400		-1 400
NEPAL			1 400
NICARAGUA	4 200	4 200	4 200
NIGERIA	-1 400	4 200	4 200
OMAN			1 400
OUGANDA	-1 400		1 400
OUZBEKISTAN		232	232
PANAMA - Avance	-7 717	-9 117	-10 517
PAPOUASIE – NOUVELLE GUINEE			-1 400
PARAGUAY	1 400		

Corresponding Members	Situation au 31/12/2017	Situation au 31/12/2016	Situation au 31/12/2015
QUATAR	1 400		
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance	-1 400	-1 400	-1 400
SIERRA LEONE - UNIDO	1 400		
SINGAPOUR - Avance	-1 400	-1 400	
SOUDAN			4 200
SYRIE	2 800	1 400	4 200
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-2 800		-1 326
YEMEN	4 200	2 800	1 400
ZIMBABWE	1 400		1 400
	31 025	28 683	23 157

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2017	Provision au 31/12/2016
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
ARGENTINE		4 200 €
BENIN	4 200 €	
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
GABON	4 200 €	
GAMBIE	4 200 €	4 200 €
KHIRGHIZISTAN		4 200 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
NIGERIA		4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	
Total provisions	121 800 €	121 800 €

Note 4 Other receivables details

Other receivables totaling 150 318 € mainly include the advances paid to suppliers for works amounting to 73 224 €, VAT pending refund for an amount of 10 347 €, the unpaid VAT on the works for 59 669 €. This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 25 319 € include principally payments of annual services or subscriptions of which part is allocated to the year 2018.

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

	31/12/2017			31/12/2016		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	4 076 €	2 531 €	1 545 €	10 356 €	10 184 €	172 €
Trademark OIML	30 576 €		30 576 €	30 576 €		30 576 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	348 953 €	1 280 936 €	1 629 889 €	300 156 €	1 329 734 €
General facilities	652 908 €	177 804 €	475 103 €	507 486 €	139 436 €	368 050 €
Fittings	734 422 €	404 500 €	329 922 €	620 812 €	335 463 €	285 349 €
Office equipment	14 506 €	7 375 €	7 131 €	12 892 €	4 778 €	8 114 €
IT equipment	82 694 €	52 569 €	30 125 €	76 424 €	35 195 €	41 229 €
Computer server system	82 808 €	41 139 €	41 668 €	82 808 €	13 537 €	69 271 €
Furniture	15 087 €	4 619 €	10 469 €	12 817 €	12 058 €	759 €
TOTAL 31/12	4 296 965 €	1 039 491 €	3 257 475 €	4 034 060 €	850 806 €	3 183 254 €
TOTAL 01/01	4 034 060 €	850 806 €	3 183 254 €	3 943 950 €	813 201 €	3 130 749 €
Variation	262 905 €	188 685 €	74 220 €	90 110 €	37 605 €	52 505 €

Note 9 Other payables detail

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

	31/12/2017	31/12/2016
Urssaf	59 912 €	57 535 €
Ircantec	6 356 €	
Health insurance	5 155 €	
Foresight	7 090 €	
Annual leave	41 623 €	33 509 €
Social debts	120 135 €	91 044 €
Suppliers	34 441 €	419 €
Invoices to receive	52 426 €	18 395 €
Suppliers	86 867 €	18 814 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2017.

The total of rights acquired, evaluated by an actuary in 2014, 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 2 108 400 € which decomposes:

	2017	2016
Member State contributions	2 016 000 €	2 016 000 €
Corresponding Members	92 400 €	89 600 €
Total State contributions	2 108 400 €	2 105 600 €

Note 13 Other operating revenue and income detail

The amount of other products, 107 100 € is:

	2017	2016
Certificats	107 100 €	67 900 €
Others		
Total State contributions	107 100 €	67 900 €

Note 14 Staff expenses detail

The total staff costs of 1 425 953 € is divided into:

	2017	2016
Salary BIML	964 220 €	943 584 €
Social contributions	272 712 €	264 237 €
Staff on secondment	93 058 €	80 945 €
Retired OIML staff	95 963 €	107 616 €
Total staff costs	1 425 953 €	1 396 382 €

Note 15 Running costs detail

Total running costs of 95 899 € including main items are

	2017	2016
Water & Electricity	14 826 €	13 855 €
Supplies	7 950 €	9 238 €
Maintenance & repair	67 668 €	54 995 €
Insurance	3 749 €	2 169 €
Property tax	1 706 €	1 689 €
Total running costs	95 899 €	81 946 €

Note 16 Administrative costs detail

The amount of administrative costs is 78 827 € and is divided into:

	2017	2016
Administrative supplies	4 638 €	5 230 €
Maintenance	48 256 €	36 356 €
Documentation	1 088 €	4 057 €
Fees	18 938 €	25 107 €
Phone	5 908 €	9 196 €
Total administrative costs	78 827 €	79 945 €

Note 17 Communication costs detail

The total cost of communication, 66 580 €, equal to:

	2017	2016
Publications and medals	13 260 €	16 437 €
Postal	11 081 €	10 784 €
Carriers	3 737 €	363 €
Internet	38 502 €	29 897 €
Total communication costs	66 580 €	57 481 €

Note 18 Meeting costs detail

The retail cost of meeting, 115 673 € is:

	2017	2016
Receptions	6 059 €	4 145 €
CIML	109 613 €	132 929 €
Total meeting costs	115 673 €	137 073 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 106 439 € is divided into:

	2017	2016
Travel	74 664 €	68 664 €
Missions	31 776 €	38 117 €
Total travel and accomodation costs	106 439 €	106 782 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 36 950 € corresponding to:

	2017	2016
Services	3 020 €	1 493 €
Tips	4 233 €	3 177 €
Bank charges	8 663 €	6 152 €
Various expenses	21 034 €	17 760 €
Total miscellaneous costs	36 950 €	28 581 €

Note 21 Specials funds detail

	2017	2016
Special fund for developing countries	40 539 €	10 025 €
Training for technical work	63 882 €	
Search for AD	6 332 €	
Total specials funds	110 753 €	10 025 €

Note 22 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 226 725 €

Annual endowment	2017	2016
Software	1 364 €	798 €
Buildings	48 798 €	48 798 €
General facilities	52 192 €	61 935 €
Fittings	69 037 €	56 692 €
Office equipment	2 597 €	2 578 €
IT equipment	23 969 €	20 971 €
Computer server system	27 603 €	13 537 €
Furniture	1 166 €	1 238 €
Total endowment to depreciations	226 725 €	206 546 €
Clients accounts - recovery provision		
Pension system		
Total annual endowments		

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 2017 is:

- Loss on bad debt :	0 €
- Depreciation allowance claim:	- 12 600 €
- Reversal of provision for receivables :	12 600 €
	<hr/>
- Either a charge in the 2017 financial statements :	0 €

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2016	55 324 €	1 290 114 €	2 916 837 €	-1 743 644 €	51 277 €	2 569 908 €
Result of the year				51 277 €	74 968 €	
Allocation resolution 2016/2 - 15th International Conference		198 193 €		-198 193 €		
Net at 31/12/2016	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 644 876 €
Net at 01/01/2017	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 644 876 €
Result of the year					-44 489 €	
Allocation resolution 2016/2 - 15th International Conference		74 968 €				
Net at 31/12/2017	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €

The budget surpluses from the 2013 – 2016 financial period are entered in the reserve fund in accordance with Resolution 2016/2 of the XVth Conference.

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2017

CASH-FLOW STATEMENT AT DECEMBER 31, 2017		
	2017	2016
Balance of activities	-44 489	74 968
+/- Net endowment to depreciations and provisions	226 951	206 546
+ Impact résolution 11 & 12	0	0
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	182 462	281 513
+/- Variation in the Working Capital requirement related to the activity	187 280	55 696
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	369 742	337 209
- Outgoing related to the acquisitions of assets	-287 122	-259 051
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-287 122	-259 051
VARIATION IN NET CASHFLOW	82 620	78 158
OPENING CASH	1 693 246	1 615 088
CLOSING CASH	1 775 865	1 693 246
DIFFERENCE	0	0

INCOMES	2015 Actual	2016 Voted	2016 Actual	2017 Voted	2017 Actual	
Member State Contri. – 0%	1 960 000	1 932 000	2 016 000	2 016 000	2 016 000	
C M Fees – 0%	95 200	79 800	89 600	91 000	92 400	
Certificates Fees	84 697	70 000	67 900	77 000	107 100	
Translation Center	0	15 000	0	0	0	
Financial Income other income	7 335	15 000	6 228	8 000	3 713	98
TOTAL INCOMES	2 147 240	2 111 800	2 179 728	2 192 000	2 219 311	27 311
CHARGES						
Active Staff less OIML-CS Costs	n/a	n/a	n/a	1 297 715	1 213 699	
OIML-CS Staff Costs	n/a	n/a	n/a	64 400	116 291	
Active Staff (TOTAL)	1 360 376	1 341 312	1 288 766	1 362 115	1 329 990	
Pension System	107 528	115 764	107 616	111 872	95 963	
TOTAL STAFF COSTS	1 467 903			1 473 987	1 425 953	48 034
Running Costs less OIML-CS Costs	n/a	n/a	n/a	72 868	93 024	
OIML-CS Running Costs	n/a	n/a	n/a	2 351	2 875	
Running Costs (TOTAL)	73 744	70 337	81 946	75 219	95 899	-20 680
Administrative Costs	70 396	69 750	79 945	71 614	78 827	-7 213
Communication Costs less OIML-CS Costs	n/a	n/a	n/a	59 957	64 583	
OIML-CS Communication Costs	n/a	n/a	n/a	1 934	1 997	
Communication Costs (TOTAL)	60 961	57 748	57 481	61 891	66 580	-4 689
CIML Meeting	n/a	n/a	n/a	106 050	109 614	
Additional Seminar	n/a	n/a	n/a	5 782	6 059	
Meetings Costs – CIML plus Seminar (TOTAL)	83 772	87 890	137 073	111 832	115 673	-3 841
T & A Costs less OIML-CS Costs	n/a	n/a	n/a	91 593	95 654	
OIML-CS T & A Costs	n/a	n/a	n/a	2 000	10 785	
Travel & Accommodation Costs – BIML (TOTAL)	99 601	111 742	106 782	93 593	106 439	-12 846
Miscellaneous Costs	20 505	17 653	28 581	20 813	36 950	-16 137
Search for AD	n/a	n/a	n/a	40 000	6 332	33 668
Search for Director	n/a	n/a	n/a			
Special Fund for CEEMS	4 654	35 000	10 025	35 000	40 539	-5 539
Training for Technical Work	0	0	0	100 000	63 882	36 118
TOTAL OTHER CHARGES	413 632			609 962	611 121	-1 159
Depreciations	193 428	118 670	206 546	186 750	226 725	-39 975
Provision for retirement	0	40 000	0	0	0	
Provision for uncollected funds	21 000	60 200	0	14 000	0	14 000
TOTAL DEPRECIATIONS & PROVISIONS	214 428			200 750	226 725	-25 975
TOTAL CHARGES	2 095 963			2 284 700	2 263 799	20 901
RESULT	51 277			-92 700	-44 488	48 212
Total Coefficient	140			144		

CS System Certificate Income	77 000	107 100
CS System TotalCosts	70 685	138 007
Result	6 315	-30 907

2018 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 2018**

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 2018, as attached to this report and as summarized below:

✓ Total balance at 31 December 2018	4 958 573 €
✓ Result for the exercise ended 31 December 2018	- 408 056 €

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 2018, 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 or reversal of 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 2 572 504 €

Drawn up in Montrouge,
26 February 2019

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 2018

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 2018, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓ Total du bilan au 31 décembre 2018	4 958 573 €uros
✓ Résultat de l'exercice clos le 31 décembre 2018	- 408 056 €uros

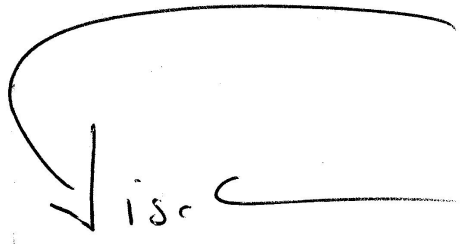
Notre responsabilité consiste à exprimer une opinion sur ces comptes, sur la base de notre audit.

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.

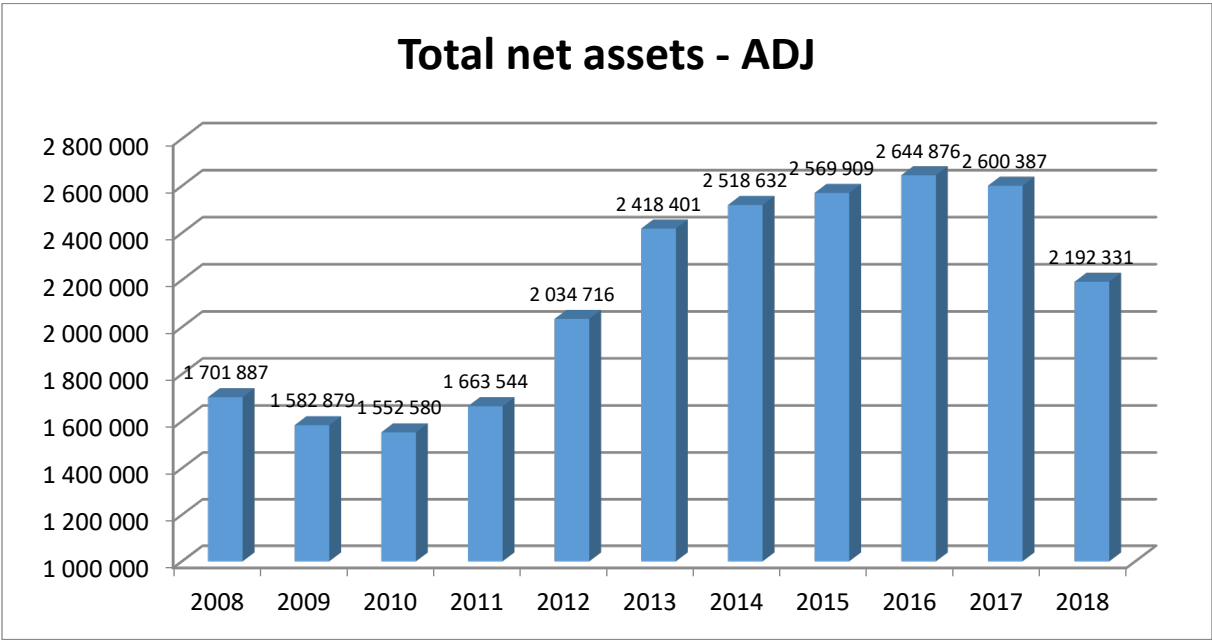
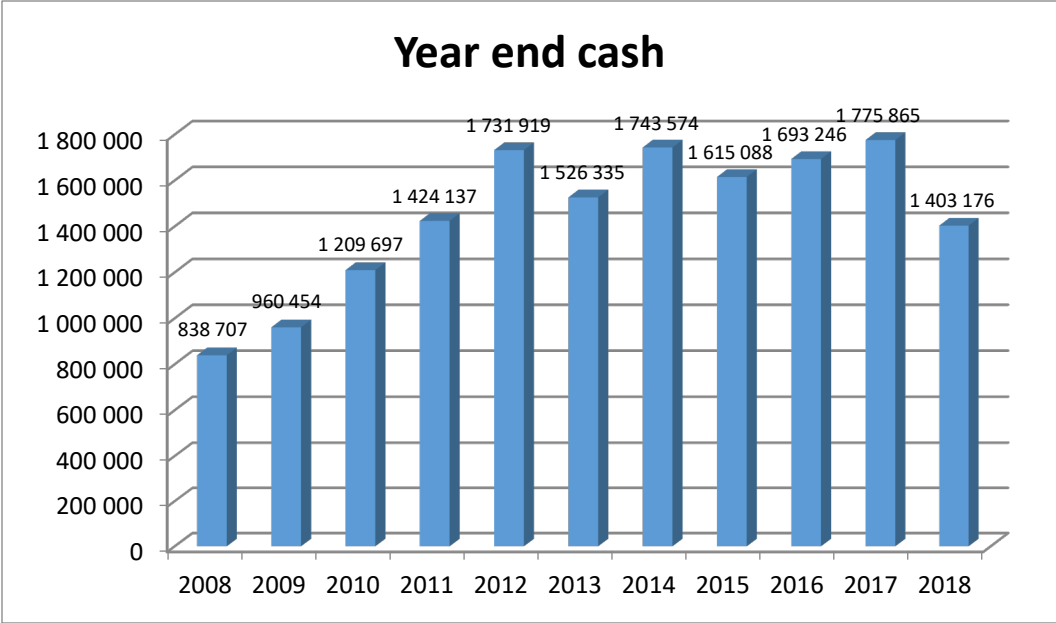
A notre avis, les états financiers, dans tous leurs aspects significatifs, donnent une image fidèle de la situation financière de l'OIML au 31 Décembre 2018 ainsi que du résultat de ses opérations et de ses flux de trésorerie pour l'exercice clos à cette date, conformément aux normes comptables applicables 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.

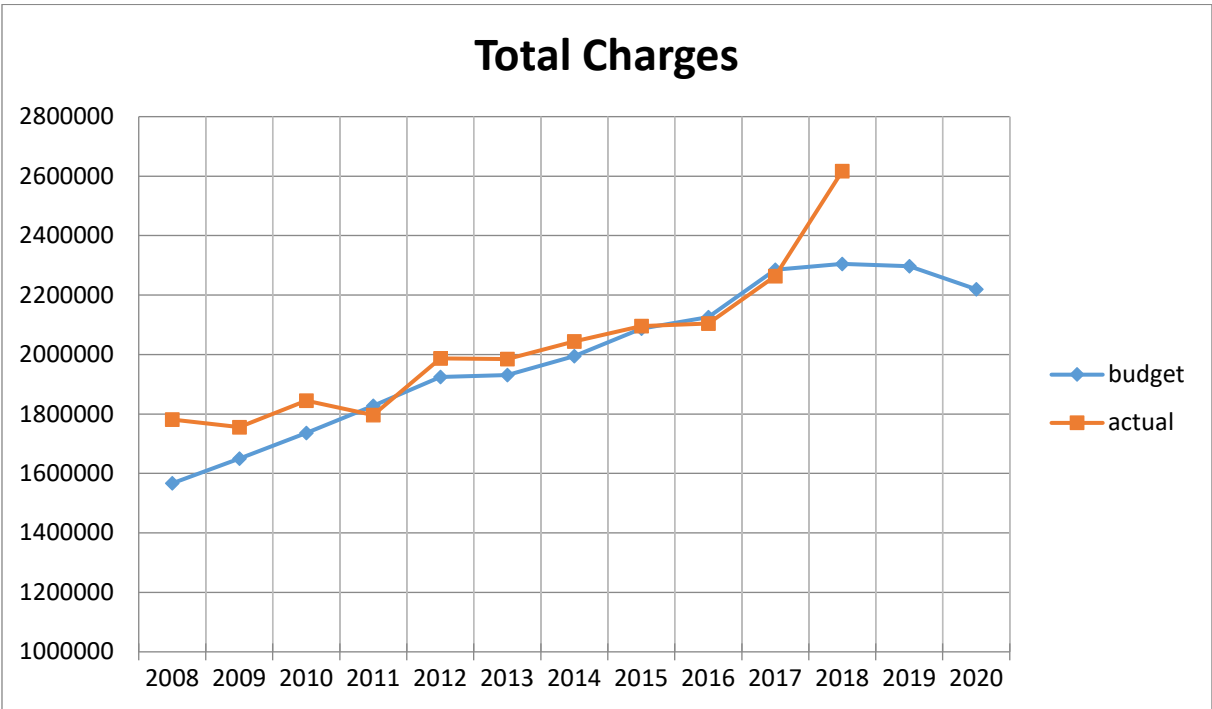
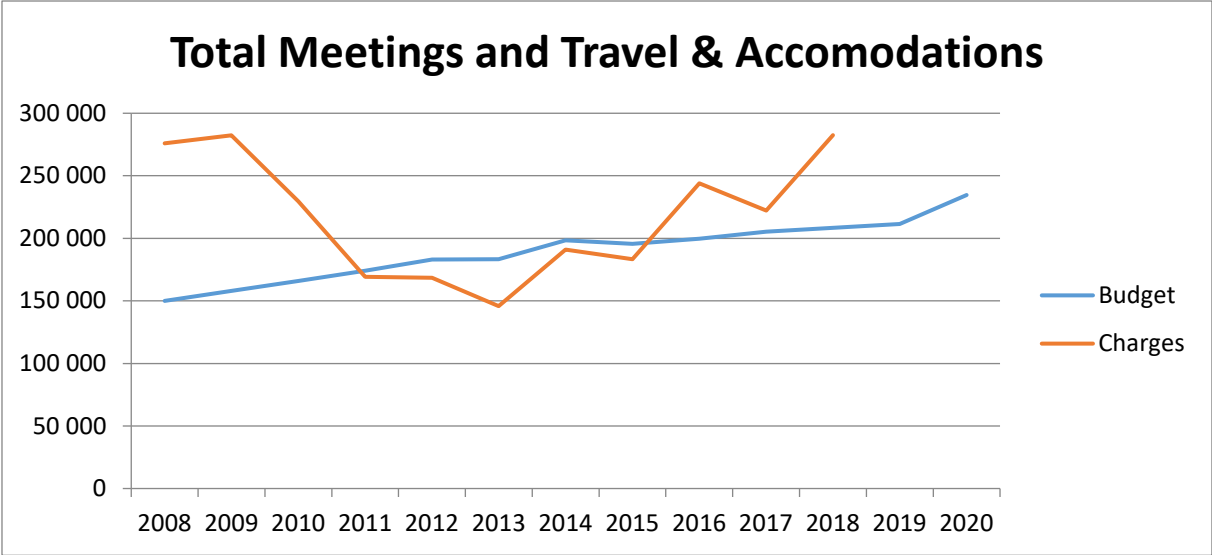
Sans remettre en cause notre opinion exprimée ci-dessus, nous souhaitons attirer votre attention sur la note 10 concernant le détail des avantages du personnel et l'absence de provision complémentaire ou de reprise de provision sur les droits à la retraite acquis. Le montant de la provision figurant au bilan est de 2 342 770 €, le montant de l'évaluation effectuée par un actuaire est de 2 572 504 €

Fait à Montrouge,
Le 26 Février 2019



Mr F. FISCHER
Expert Comptable







Comptes annuels de l'exercice clos le

31 décembre 2018

Rapport établi le 26 février 2019

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2018

ACTIF	31/12/2018	31/12/2017
Actifs à court terme		
Disponibilités	1 403 176 €	1 775 865 €
Créances Etats membres	237 200 €	124 520 €
Créances Membres Correspondants	77 390 €	67 313 €
Autres Créances – Certificats		2 100 €
Autres créances	66 904 €	150 318 €
Charges constatées d'avance	55 557 €	25 319 €
TOTAL (I)	1 840 227 €	2 145 435 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 232 138 €	1 280 936 €
Agencements	727 262 €	805 025 €
Matériel de bureau et informatique	49 517 €	78 925 €
Mobilier	9 187 €	10 469 €
Propriété Nom OIML	30 576 €	30 576 €
Logiciels	19 244 €	1 545 €
TOTAL (II)	3 118 345 €	3 257 895 €
TOTAL GENERAL (I à II)	4 958 573 €	5 403 329 €

PASSIF	31/12/2018	31/12/2017
Passifs à court terme		
Créances payées d'avances	231 978 €	252 838 €
Autres dettes	191 494 €	207 334 €
Total passif à court terme (I)	423 471 €	460 172 €
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)	2 192 331 €	2 600 387 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-371 775 €	-327 285 €
Résultat	-408 056 €	-44 489 €
Total actif net (IV)	2 192 331 €	2 600 387 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2018

PRODUITS EXPLOITATION	31/12/2018	31/12/2017
Participation contributive Etats Membres	2 135 000 €	2 108 400 €
Autres produits opérationnels	78 750 €	107 100 €
Total produits exploitation (I)	2 213 750 €	2 215 500 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 577 610 €	1 332 894 €
Charges liées à l'activité	712 411 €	683 151 €
Dotations aux amortissements	255 351 €	226 725 €
Régularisation Comptes clients	59 770 €	128 €
Autres charges opérationnelles		
Total charges exploitation (II)	2 605 143 €	2 242 899 €
RESULTAT D'EXPLOITATION (III=I-II)	-391 393 €	-27 399 €
Résultat financier	-5 070 €	3 713 €
Résultat exceptionnel	-11 593 €	-20 803 €
Total produits / charges non opérationnels (IV)	-16 663 €	-17 091 €
SOLDE NET DE L'EXERCICE	-408 056 €	-44 489 €

3 ETAT BUDGETAIRE

Exécution du budget	2017	2017	2018	2018
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 362 115 €	1 329 990 €	1 379 289 €	1 466 070 €
Retraites	111 872 €	95 963 €	114 110 €	80 645 €
Personnel temporaire supplémentaire / détachement				30 895 €
Total charges de personnel	1 473 987 €	1 425 953 €	1 493 399 €	1 577 610 €
Coûts de fonctionnement	75 219 €	95 899 €	76 723 €	83 894 €
Coûts administratif	71 614 €	78 827 €	72 854 €	82 492 €
Coûts de communication	61 891 €	66 580 €	62 837 €	75 539 €
Frais de réunion et d'organisation, y compris frais de déplacement	111 832 €	115 673 €	112 980 €	179 795 €
Frais de déplacements (OIML opérationnel)	93 593 €	106 439 €	95 465 €	102 678 €
Frais divers	20 813 €	36 950 €	21 061 €	29 762 €
Support pour activités CEEMS	35 000 €	40 539 €	35 000 €	20 266 €
Training for technical work	100 000 €	63 882 €	75 000 €	119 999 €
Frais recherche adjoint & Directeur	40 000 €	6 332 €	55 000 €	30 703 €
Total autres charges	609 962 €	611 122 €	606 919 €	725 128 €
Dotation aux amortissements	186 750 €	226 725 €	190 500 €	255 351 €
Provision pour retraite				
Provision pour créances impayées	14 000 €		14 000 €	58 700 €
Total dépréciations et provisions	200 750 €	226 725 €	204 500 €	314 051 €
Total charges	2 284 700 €	2 263 800 €	2 304 818 €	2 616 788 €
PRODUITS				
Contributions EM	2 016 000 €	2 016 000 €	2 044 000 €	2 044 000 €
Abonnements des MC	91 000 €	92 400 €	91 000 €	91 000 €
Revenus des Certificats	77 000 €	107 100 €	77 000 €	78 750 €
Revenus financiers	8 000 €	3 713 €	8 500 €	-5 070 €
Autres produits		98 €		53 €
Total produits	2 192 000 €	2 219 311 €	2 220 500 €	2 208 733 €
Résultat	-92 700 €	-44 489 €	-84 318 €	-408 056 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2018.

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
- * Propriété nom OIML..... 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^{ième} 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 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	31/12/2018	31/12/2017
LCL placements	610 470 €	714 382 €
SG placement	443 779 €	538 835 €
Chèques Postaux	63 534 €	41 630 €
Crédit Lyonnais	78 726 €	269 372 €
Société Générale	102 724 €	205 660 €
Caisse	779 €	393 €
Banque de Berne	103 165 €	2 685 €
Intérêts courus à recevoir		2 908 €
Total	1 403 176 €	1 775 865 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2018	31/12/2017
<u>Actif</u>		
Etats membres	417 700 €	246 320 €
Membres correspondants	77 390 €	67 313 €
Autres clients		2 100 €
Provisions dépréciation	-180 500 €	-121 800 €
<u>Passif</u>		
Etats membres - Avances	-202 550 €	-216 550 €
Membres correspondants - Avances	-29 428 €	-36 288 €
Total	82 612 €	-58 905 €

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

Etats Membres	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
ALBANIE		14 000	
ALGERIE	28 000		
ARABIE SAOUDITE	-28 000		
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000		112 000
BULGARIE - Avance	-14 000		
CAMEROUN	42 000	28 000	28 000
CAMBODGE - Avance			-14 000
CANADA - Avance	-28 000	-28 000	
COLOMBIE	3 000	11 000	
R.P.D. De Corée	10 700		25 300
CROATIE - Avance	-14 000		
CUBA		12 320	19 320
EGYPTE	28 000		
ETHIOPIE	42 000	42 000	42 000
IRAN	56 000	56 000	
IRLANDE - Avance	-14 000	-14 000	-28 000
ISRAEL		14 000	
KENYA - Avance	-20 550	-34 550	-9 650
LIBAN	42 000	42 000	42 000
PAKISTAN	28 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA			21 346
THAILAND - Avance		-56 000	
ZAMBIE	26 000	27 000	13 000
	215 150	29 770	167 316

Membres Correspondants	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
ARGENTINE	1 400		4 200
AZERBAIDJAN	1 400		
BANGLADESH	2 800	1 400	
BENIN	4 200	4 200	2 800
BOTSWANA		1 400	
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	2 800	1 400
REP. DOMINICAINE		-1 260	-2 660
EMIRATS ARABES UNIS		-1 400	
GABON	4 200	4 200	3 026
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance	-1 400		
GUATEMALA	1 400	1 400	
GUINEE - Avance	-4 911	-6 311	-7 711
HONG KONG - Avance	-4 200	-1 400	-1 400
IRAK	1 400		
ISLANDE		1 400	
JORDANIE - Avance	-1 400	-1 400	
KIRGHIZISTAN	1 400	1 400	4 200
KOWEIT - Avance	-1 400	-2 800	
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	3 923	2 523
LIBERIA - UNIDO	4 100	2 700	1 300
LITUANIE - Avance	-1 400	-1 400	-1 400
MALTE - Avance			-1 400
MAURICE - Avance	-1 400	-1 400	
MAURITANIE	4 200	4 200	4 200
MEXIQUE		2 800	1 400
MONTENEGRO - Avance	-1 400	-1 400	
NICARAGUA	4 200	4 200	4 200
NIGERIA		-1 400	4 200
OUGANDA		-1 400	
OUZBEKISTAN			232
PANAMA - Avance	-6 317	-7 717	-9 117
PAPOUASIE – NOUVELLE GUINEE	1 400		
PARAGUAY	2 800	1 400	
QUATAR	2 800	1 400	

Membres Correspondants	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance		-1 400	-1 400
SIERRA LEONE - UNIDO	1 400	1 400	
SINGAPOUR - Avance	-1 400	-1 400	-1 400
SYRIE	4 200	2 800	1 400
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-2 800	-2 800	
YEMEN	4 200	4 200	2 800
ZIMBABWE	2 800	1 400	
	47 962	31 025	28 683

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

Pays	Provision au 31/12/2018	Provision au 31/12/2017
CAMEROUN	42 000 €	
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN	4 200 €	4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	
LIBERIA	4 100 €	
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
Total provisions	180 500 €	121 800 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 66 904 € comprennent essentiellement, la TVA en attente de remboursement pour un montant de 14 555 € la TVA non remboursée sur les travaux pour un montant de 50 224 €. 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 55 557 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2019.

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

	31/12/2018			31/12/2017		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	27 377 €	8 133 €	19 244 €	4 076 €	2 531 €	1 545 €
Propriété Nom OIML	30 576 €		30 576 €	30 576 €		30 576 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	397 751 €	1 232 138 €	1 629 889 €	348 953 €	1 280 936 €
Installations générales	720 776 €	249 993 €	470 783 €	652 908 €	177 804 €	475 103 €
Agencements	734 422 €	477 942 €	256 480 €	734 422 €	404 500 €	329 922 €
Matériel de bureau	14 506 €	10 047 €	4 459 €	14 506 €	7 375 €	7 131 €
Matériel informatique	107 326 €	76 334 €	30 992 €	82 694 €	52 569 €	30 125 €
Serveur système	82 808 €	68 742 €	14 066 €	82 808 €	41 139 €	41 668 €
Mobilier	15 087 €	5 900 €	9 187 €	15 087 €	4 619 €	10 469 €
TOTAL 31/12	4 412 766 €	1 294 841 €	3 117 925 €	4 296 965 €	1 039 491 €	3 257 475 €
TOTAL 01/01	4 296 965 €	1 039 491 €	3 257 475 €	4 034 060 €	850 806 €	3 183 254 €
Variation de l'exercice	115 801 €	255 351 €	-139 549 €	262 905 €	188 685 €	74 220 €

Note 9 Détail des autres dettes

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

	31/12/2018	31/12/2017
Urssaf	68 877 €	59 912 €
Ircantec	6 639 €	6 356 €
Mutuelle	8 828 €	5 155 €
Prévoyance	12 785 €	7 090 €
Congés payés	39 107 €	41 623 €
Dettes sociales	136 236 €	120 135 €
Fournisseurs	1 670 €	34 441 €
Factures non parvenues	10 756 €	52 426 €
Fournisseurs	12 426 €	86 867 €
Avance Chine - Fonds Spéciaux	42 427 €	
Autres dettes	42 427 €	

Note 10 Détail des avantages du personnel

Les avantages du personnel comprennent le fonds de retraite pour 2 342 770 €

En absence de réévaluation par un actuair, aucune provision complémentaire n'a été comptabilisée au 31 décembre 2018.

Le total des droits à retraite acquis par le personnel, évalués par un actuair en 2014 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 2 135 000 € qui se décompose en :

	2018	2017
Etats Membres	2 044 000 €	2 016 000 €
Membres Correspondants	91 000 €	92 400 €
Total contributions des Etats	2 135 000 €	2 108 400 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 78 750 € correspond à :

	2018	2017
Certificats	78 750 €	107 100 €
Divers		
Total contributions des Etats	78 750 €	107 100 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 577 610 € et se décompose en :

	2018	2017
Salaires BIML	1 158 879 €	964 220 €
Cotisations sociales	307 191 €	272 712 €
Personnel détaché		93 058 €
Retraités OIML	80 645 €	95 963 €
Personnel temporaire supplémentaire / détachement	30 895 €	
Total charges de personnel	1 577 610 €	1 425 953 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 83 894 € dont les principaux postes sont :

	2018	2017
Eau & Electricité	14 864 €	14 826 €
Fournitures	5 297 €	7 950 €
Entretien et réparation	58 031 €	67 668 €
Prime Assurance	3 959 €	3 749 €
Taxe foncière et balayage	1 743 €	1 706 €
Total couts de fonctionnement	83 894 €	95 899 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 82 492 € et se décompose en :

	2018	2017
Fournitures administratives	5 173 €	4 638 €
Maintenance	38 104 €	48 256 €
Documentation	1 674 €	1 088 €
Honoraires	31 431 €	18 938 €
Téléphone	6 110 €	5 908 €
Total couts administratif	82 492 €	78 827 €

Note 17 Détail des couts de communication

Le total des couts de communication, 75 539 €, correspond à :

	2018	2017
Publications et Médaille	17 452 €	13 260 €
Affranchissement postaux	3 121 €	11 081 €
Transporteurs	14 569 €	3 737 €
Internet	40 397 €	38 502 €
Total couts communication	75 539 €	66 580 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 179 795 € est de :

	2018	2017
Réceptions	7 678 €	6 059 €
CIML	172 117 €	109 613 €
Total frais de réunion et d'organisation, y compris frais de déplacement	179 795 €	115 673 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 102 678 € et se décompose en :

	2018	2017
Voyage	66 935 €	74 664 €
Missions	35 743 €	31 776 €
Total frais de déplacements (OIML opérationnel)	102 678 €	106 439 €

Note 20 Détail des couts des frais divers

Les frais divers, 29 762 € correspondent à :

	2018	2017
Achats prestations de services	4 620 €	3 020 €
Pourboires	4 130 €	4 233 €
Services bancaires	8 296 €	8 663 €
Charges diverses	12 716 €	21 034 €
Total frais divers	29 762 €	36 950 €

Note 21 Détail des fonds spéciaux

	2018	2017
Support pour activités CEEMS	20 266 €	40 539 €
Fonds formation travaux techniques	119 999 €	63 882 €
Fonds recherche AD	30 703 €	6 332 €
Total fonds spéciaux	170 968 €	110 753 €

Note 22 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 314 051 €

Dotation de l'exercice	2018	2017
Logiciels	5 601 €	1 364 €
Bâtiments	48 798 €	48 798 €
Installations générales	73 442 €	52 192 €
Agencements	72 188 €	69 037 €
Matériel de bureau	2 672 €	2 597 €
Matériel informatique	23 765 €	23 969 €
Serveur système	27 603 €	27 603 €
Mobilier	1 282 €	1 166 €
Total dotation aux amortissements	255 351 €	226 725 €
Comptes clients - provision	58 700 €	
Fonds de pension		
Total dotations de l'exercice	314 051 €	226 725 €

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 2018 est :

- Perte sur créances irrécouvrables :	- 1 123 €
- Dotation provision créances :	- 58 700 €
- Reprise provision créances :	0 €
	<hr/>
- Soit une charge sur les comptes 2018 :	- 59 823 €

Note 23 Détail des produits exceptionnels

Aucun produit exceptionnel n'a été constaté au cours de l'exercice 2018.

Note 24 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 11 593 €, correspond principalement à :

- reprise de la TVA non remboursée sur
les travaux sur 10 ans – cf Note 4 : 11 593 €

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2017	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 497 960 €
Résultat de l'exercice					-44 489 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		74 968 €				
Solde net au 31/12/2017	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Solde net au 01/01/2018	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Résultat de l'exercice					-408 056 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		-44 489 €				
Solde net au 31/12/2018	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2018

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2018		
	2018	2017
Solde des activités	-408 056	-44 489
+/- Dotations - reprises aux amortissements et provisions	314 051	226 951
+ Impact résolution 11 & 12	0	0
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	-94 005	182 462
+/- Variation du BFR lié à l'activité	-162 883	187 280
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	-256 888	369 742
- Décaissements liés à l'acquisition d'immobilisations	-115 801	-287 122
+/- Variation des prêts et avances consentis	0	0
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-115 801	-287 122
VARIATION DE LA TRESORERIE NETTE	-372 689	82 620
TRESORERIE D'OUVERTURE	1 775 865	1 693 246
TRESORERIE DE CLOTURE	1 403 176	1 775 865
ECART	0	0



Annual accounts for the year 2018

Report established on 26 February 2019

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1 BALANCE SHEET AS OF 31 DECEMBER 2018

ASSETS	31/12/2018	31/12/2017
Current assets		
Cash	1 403 176 €	1 775 865 €
Member States receivables	237 200 €	124 520 €
Corresponding Members receivables	77 390 €	67 313 €
Orther receivables – Certificats		2 100 €
Other receivables	66 904 €	150 318 €
Prepayments	55 557 €	25 319 €
TOTAL (I)	1 840 227 €	2 145 435 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 232 138 €	1 280 936 €
Fittings	727 262 €	805 025 €
Office equipment	49 517 €	78 925 €
Furniture	9 187 €	10 469 €
Trademark OIML	30 576 €	30 576 €
Software	19 244 €	1 545 €
TOTAL (II)	3 118 345 €	3 257 895 €
General total (I to II)	4 958 573 €	5 403 329 €

LIABILITIES	31/12/2018	31/12/2017
Current liabilities		
Member States payables	231 978 €	252 838 €
Other payables	191 494 €	207 334 €
Total current liabilities	423 471 €	460 172 €
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	2 192 331 €	2 600 387 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-371 775 €	-327 285 €
Result of the year	-408 056 €	-44 489 €
Total net assets	2 192 331 €	2 600 387 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2018

OPERATING INCOME	31/12/2018	31/12/2017
Member States contributions	2 135 000 €	2 108 400 €
Other operating income	78 750 €	107 100 €
Total Operating income	2 213 750 €	2 215 500 €
OPERATING EXPENSES		
Staff expenses	1 577 610 €	1 332 894 €
Operating expenses	712 411 €	683 151 €
Depreciations	255 351 €	226 725 €
Regularization accounts receivable	59 770 €	128 €
Other operating expenses		
Total operating expenses	2 605 143 €	2 242 899 €
OPERATING RESULT	-391 393 €	-27 399 €
Financial result	-5 070 €	3 713 €
Extraordinary result	-11 593 €	-20 803 €
Total non operating results	-16 663 €	-17 091 €
NET RESULT	-408 056 €	-44 489 €

3 EXECUTION OF THE BUDGET

Budget realization	2017 Voted	2017 Realized	2018 Voted	2018 Realized
CHARGES				
Active staff	1 362 115 €	1 329 990 €	1 379 289 €	1 466 070 €
Pension System	111 872 €	95 963 €	114 110 €	80 645 €
Additional temporary staff/ secondments				30 895 €
Total staff costs	1 473 987 €	1 425 953 €	1 493 399 €	1 577 610 €
Running costs	75 219 €	95 899 €	76 723 €	83 894 €
Administrative costs	71 614 €	78 827 €	72 854 €	82 492 €
Communication costs	61 891 €	66 580 €	62 837 €	75 539 €
Meeting & organisational costs, including travel costs	111 832 €	115 673 €	112 980 €	179 795 €
Travel costs (OIML operational)	93 593 €	106 439 €	95 465 €	102 678 €
Miscellaneous costs	20 813 €	36 950 €	21 061 €	29 762 €
Support for CEEMS activities	35 000 €	40 539 €	35 000 €	20 266 €
Training for technical work	100 000 €	63 882 €	75 000 €	119 999 €
Search for AD & Director	40 000 €	6 332 €	55 000 €	30 703 €
Total other charges	609 962 €	611 122 €	606 919 €	725 128 €
Depreciations	186 750 €	226 725 €	190 500 €	255 351 €
Provision for retirement				
Provision for uncollected funds	14 000 €		14 000 €	58 700 €
Total charges other than staff	200 750 €	226 725 €	204 500 €	314 051 €
Total Charges	2 284 700 €	2 263 800 €	2 304 818 €	2 616 788 €
INCOME				
Member State contribution	2 016 000 €	2 016 000 €	2 044 000 €	2 044 000 €
CM Fees	91 000 €	92 400 €	91 000 €	91 000 €
Certificat Fees	77 000 €	107 100 €	77 000 €	78 750 €
Financial Income	8 000 €	3 713 €	8 500 €	-5 070 €
Other Income		98 €		53 €
Total income	2 192 000 €	2 219 311 €	2 220 500 €	2 208 733 €
Result	-92 700 €	-44 489 €	-84 318 €	-408 056 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2017.

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
- * Trademark OIML 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	31/12/2018	31/12/2017
LCL Investments	610 470 €	714 382 €
SG Investments	443 779 €	538 835 €
Chèques Postaux	63 534 €	41 630 €
Crédit Lyonnais	78 726 €	269 372 €
Société Générale	102 724 €	205 660 €
Caisse	779 €	393 €
Banque de Berne	103 165 €	2 685 €
Interest to be received		2 908 €
Total	1 403 176 €	1 775 865 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2018	31/12/2017
<u>Asset</u>		
Member States	417 700 €	246 320 €
Corresponding Members	77 390 €	67 313 €
Other clients		2 100 €
Provisions for doubtful debts	-180 500 €	-121 800 €
<u>Liabilities</u>		
Member States - Advance	-202 550 €	-216 550 €
Corresponding Members - Advance	-29 428 €	-36 288 €
Total	82 612 €	-58 905 €

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

Member States	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
ALBANIE		14 000	
ALGERIE	28 000		
ARABIE SAOUDITE	-28 000		
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000		112 000
BULGARIE - Avance	-14 000		
CAMEROUN	42 000	28 000	28 000
CAMBODGE - Avance			-14 000
CANADA - Avance	-28 000	-28 000	
COLOMBIE	3 000	11 000	
R.P.D. De Corée	10 700		25 300
CROATIE - Avance	-14 000		
CUBA		12 320	19 320
EGYPTE	28 000		
ETHIOPIE	42 000	42 000	42 000
IRAN	56 000	56 000	
IRLANDE - Avance	-14 000	-14 000	-28 000
ISRAEL		14 000	
KENYA - Avance	-20 550	-34 550	-9 650
LIBAN	42 000	42 000	42 000
PAKISTAN	28 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
SRI LANKA			21 346
THAILAND - Avance		-56 000	
ZAMBIE	26 000	27 000	13 000
	215 150	29 770	167 316

Corresponding Members	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
ARGENTINE	1 400		4 200
AZERBAIDJAN	1 400		
BANGLADESH	2 800	1 400	
BENIN	4 200	4 200	2 800
BOTSWANA		1 400	
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	2 800	1 400
REP. DOMINICAINE		-1 260	-2 660
EMIRATS ARABES UNIS		-1 400	
GABON	4 200	4 200	3 026
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance	-1 400		
GUATEMALA	1 400	1 400	
GUINEE - Avance	-4 911	-6 311	-7 711
HONG KONG - Avance	-4 200	-1 400	-1 400
IRAK	1 400		
ISLANDE		1 400	
JORDANIE - Avance	-1 400	-1 400	
KIRGHIZISTAN	1 400	1 400	4 200
KOWEIT - Avance	-1 400	-2 800	
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	3 923	2 523
LIBERIA - UNIDO	4 100	2 700	1 300
LITUANIE - Avance	-1 400	-1 400	-1 400
MALTE - Avance			-1 400
MAURICE - Avance	-1 400	-1 400	
MAURITANIE	4 200	4 200	4 200
MEXIQUE		2 800	1 400
MONTENEGRO - Avance	-1 400	-1 400	
NICARAGUA	4 200	4 200	4 200
NIGERIA		-1 400	4 200
OUGANDA		-1 400	
OUZBEKISTAN			232
PANAMA - Avance	-6 317	-7 717	-9 117
PAPOUASIE – NOUVELLE GUINEE	1 400		
PARAGUAY	2 800	1 400	
QUATAR	2 800	1 400	

Corresponding Members	Situation au 31/12/2018	Situation au 31/12/2017	Situation au 31/12/2016
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance		-1 400	-1 400
SIERRA LEONE - UNIDO	1 400	1 400	
SINGAPOUR - Avance	-1 400	-1 400	-1 400
SYRIE	4 200	2 800	1 400
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-2 800	-2 800	
YEMEN	4 200	4 200	2 800
ZIMBABWE	2 800	1 400	
	47 962	31 025	28 683

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2018	Provision au 31/12/2017
CAMEROUN	42 000 €	
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN	4 200 €	4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	
LIBERIA	4 100 €	
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
Total provisions	180 500 €	121 800 €

Note 4 Other receivables details

Other receivables totaling 66 904 € mainly include VAT pending refund for an amount of 14 555 € the unpaid VAT on the works for 50 224 € This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 55 557 € include principally payments of annual services or subscriptions of which part is allocated to the year 2019.

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

	31/12/2018			31/12/2017		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	27 377 €	8 133 €	19 244 €	4 076 €	2 531 €	1 545 €
Trademark OIML	30 576 €		30 576 €	30 576 €		30 576 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	397 751 €	1 232 138 €	1 629 889 €	348 953 €	1 280 936 €
General facilities	720 776 €	249 993 €	470 783 €	652 908 €	177 804 €	475 103 €
Fittings	734 422 €	477 942 €	256 480 €	734 422 €	404 500 €	329 922 €
Office equipment	14 506 €	10 047 €	4 459 €	14 506 €	7 375 €	7 131 €
IT equipment	107 326 €	76 334 €	30 992 €	82 694 €	52 569 €	30 125 €
Computer server system	82 808 €	68 742 €	14 066 €	82 808 €	41 139 €	41 668 €
Furniture	15 087 €	5 900 €	9 187 €	15 087 €	4 619 €	10 469 €
TOTAL 31/12	4 412 766 €	1 294 841 €	3 117 925 €	4 296 965 €	1 039 491 €	3 257 475 €
TOTAL 01/01	4 296 965 €	1 039 491 €	3 257 475 €	4 034 060 €	850 806 €	3 183 254 €
Variation	115 801 €	255 351 €	-139 549 €	262 905 €	188 685 €	74 220 €

Note 9 Other payables detail

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

	31/12/2018	31/12/2017
Urssaf	68 877 €	59 912 €
Ircantec	6 639 €	6 356 €
Health insurance	8 828 €	5 155 €
Foresight	12 785 €	7 090 €
Annual leave	39 107 €	41 623 €
Social debts	136 236 €	120 135 €
Suppliers	1 670 €	34 441 €
Invoices to receive	10 756 €	52 426 €
Suppliers	12 426 €	86 867 €
China - Special Funds	42 427 €	
Other Debts	42 427 €	

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2018.

The total of rights acquired, evaluated by an actuary in 2014, 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 2 135 000 € which decomposes:

	2018	2017
Member State contributions	2 044 000 €	2 016 000 €
Corresponding Members	91 000 €	92 400 €
Total State contributions	2 135 000 €	2 108 400 €

Note 13 Other operating revenue and income detail

The amount of other products, 78 750 € is:

	2018	2017
Certificats	78 750 €	107 100 €
Others		
Total State contributions	78 750 €	107 100 €

Note 14 Staff expenses detail

The total staff costs of 1 577 610 € is divided into:

	2018	2017
Salary BIML	1 158 879 €	964 220 €
Social contributions	307 191 €	272 712 €
Staff on secondment		93 058 €
Retired OIML staff	80 645 €	95 963 €
Additional temporary staff/ secondments	30 895 €	
Total staff costs	1 577 610 €	1 425 953 €

Note 15 Running costs detail

Total running costs of 83 894 € including main items are

	2018	2017
Water & Electricity	14 864 €	14 826 €
Supplies	5 297 €	7 950 €
Maintenance & repair	58 031 €	67 668 €
Insurance	3 959 €	3 749 €
Property tax	1 743 €	1 706 €
Total running costs	83 894 €	95 899 €

Note 16 Administrative costs detail

The amount of administrative costs is 82 492 € and is divided into:

	2018	2017
Administrative supplies	5 173 €	4 638 €
Maintenance	38 104 €	48 256 €
Documentation	1 674 €	1 088 €
Fees	31 431 €	18 938 €
Phone	6 110 €	5 908 €
Total administrative costs	82 492 €	78 827 €

Note 17 Communication costs detail

The total cost of communication, 75 539 € equal to:

	2018	2017
Publications and medals	17 452 €	13 260 €
Postal	3 121 €	11 081 €
Carriers	14 569 €	3 737 €
Internet	40 397 €	38 502 €
Total communication costs	75 539 €	66 580 €

Note 18 Meeting costs detail

The retail cost of meeting, 179 795 € is:

	2018	2017
Receptions	7 678 €	6 059 €
CIML	172 117 €	109 613 €
Total meeting & organisational costs, including travel costs	179 795 €	115 673 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 102 678 € is divided into:

	2018	2017
Travel	66 935 €	74 664 €
Missions	35 743 €	31 776 €
Total travel costs (OIML operational)	102 678 €	106 439 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 29 762 € corresponding to:

	2018	2017
Services	4 620 €	3 020 €
Tips	4 130 €	4 233 €
Bank charges	8 296 €	8 663 €
Various expenses	12 716 €	21 034 €
Total miscellaneous costs	29 762 €	36 950 €

Note 21 Specials funds detail

	2018	2017
Support for CEEMS activities	20 266 €	40 539 €
Training for technical work	119 999 €	63 882 €
Search for AD	30 703 €	6 332 €
Total specials funds	170 968 €	110 753 €

Note 22 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 226 725 €

Annual endowment	2018	2017
Software	5 601 €	1 364 €
Buildings	48 798 €	48 798 €
General facilities	73 442 €	52 192 €
Fittings	72 188 €	69 037 €
Office equipment	2 672 €	2 597 €
IT equipment	23 765 €	23 969 €
Computer server system	27 603 €	27 603 €
Furniture	1 282 €	1 166 €
Total endowment to depreciations	255 351 €	226 725 €
Clients accounts - provision	58 700 €	
Pension system		
Total annual endowments	314 051 €	226 725 €

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 2017 is:

- Loss on bad debt :	- 1 123 €
- Depreciation allowance claim:	- 58 700 €
- Reversal of provision for receivables :	0 €
- Either a charge in the 2018 financial statements :	- 59 823 €

Note 23 Extraordinary income detail

No extraordinary income was recorded during the 2018 financial year.

Note 24 Extraordinary expenses detail

The exceptional charge for the year, 11 593 € mainly corresponds to :

- Recovery of 10 years on unpaid VAT

In the work – see Note 4 : 11 593 €

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2017	55 324 €	1 488 307 €	2 916 837 €	-1 890 560 €	74 968 €	2 644 876 €
Result of the year Allocation resolution 2016/2 - 15th International Conference		74 968 €			-44 489 €	
Net at 31/12/2017	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Net at 01/01/2018	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Result of the year Allocation resolution 2016/2 - 15th International Conference		-44 489 €			-408 056 €	
Net at 31/12/2018	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2018

CASH-FLOW STATEMENT AT DECEMBER 31, 2018		
	2018	2017
Balance of activities	-408 056	-44 489
+/- Net endowment to depreciations and provisions	314 051	226 951
+ Impact résolution 11 & 12	0	0
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	-94 005	182 462
+/- Variation in the Working Capital requirement related to the activity	-162 883	187 280
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	-256 888	369 742
- Outgoing related to the acquirements of assets	-115 801	-287 122
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-115 801	-287 122
VARIATION IN NET CASHFLOW	-372 689	82 620
OPENING CASH	1 775 865	1 693 246
CLOSING CASH	1 403 176	1 775 865
DIFFERENCE	0	0

	2015 Actual	2016 Voted	2016 Actual	2017 Voted	2017 Actual	2018 Voted	2018 Actual	2 018 Voted - Actual
INCOMES								
Member State Contri. – 0%	1 960 000	1 932 000	2 016 000	2 016 000	2 016 000	2 044 000	2 044 000	0
C M Fees – 0%	95 200	79 800	89 600	91 000	92 400	91 000	91 000	0
Certificates Fees	84 697	70 000	67 900	77 000	107 100	77 000	78 750	-1 750
Translation Center	0	15 000	0	0	0	0	0	0
Financial Income	7 335	15 000	6 228	8 000	3 713	8 500	-5 070	13 570
other income					98		53	-53
TOTAL INCOMES	2 147 232	2 111 800	2 179 728	2 192 000	2 219 311	2 220 500	2 208 733	11 767
CHARGES								
<i>Active Staff less OIIML-CS Costs</i>	n/a	n/a	n/a	1 297 715	1 213 699	1 308 289	1 466 070	-157 781
<i>OIIML-CS Staff Costs</i>	n/a	n/a	n/a	64 400	116 291	71 000	30 895	40 105
Active Staff (TOTAL)	1 360 376	1 341 312	1 288 766	1 362 115	1 329 990	1 379 289	1 496 965	-117 676
Pension System	107 528	115 764	107 616	111 872	95 963	114 110	80 645	33 465
TOTAL STAFF COSTS	1 467 904	1 457 076	1 396 382	1 473 987	1 425 953	1 493 399	1 577 610	-84 211
<i>Running Costs less OIIML-CS Costs</i>	n/a	n/a	n/a	72 868	93 024	74 326	83 894	-9 568
<i>OIIML-CS Running Costs</i>	n/a	n/a	n/a	2 351	2 875	2 398		2 398
Running Costs (TOTAL)	73 744	70 337	81 946	75 219	95 899	76 723	83 894	-7 171
Administrative Costs	70 396	69 750	79 945	71 614	78 827	72 854	82 492	-9 638
<i>Communication Costs less OIIML-CS Costs</i>	n/a	n/a	n/a	59 957	64 583	60 873	75 539	-14 666
<i>OIIML-CS Communication Costs</i>	n/a	n/a	n/a	1 934	1 997	1 964		1 964
Communication Costs (TOTAL)	60 961	57 748	57 481	61 891	66 580	62 837	75 539	-12 702
<i>CIML Meeting</i>	n/a	n/a	n/a	106 050	109 614	107 111	179 795	-72 684
<i>Additional Seminar</i>	n/a	n/a	n/a	5 782	6 059	5 869		5 869
Meetings Costs – CIML plus Seminar (TOTAL)	83 772	87 890	137 073	111 832	115 673	112 980	179 795	-66 815
<i>T & A Costs less OIIML-CS Costs</i>	n/a	n/a	n/a	91 593	95 654	93 465	102 678	-9 213
<i>OIIML-CS T & A Costs</i>	n/a	n/a	n/a	2 000	10 785	2 000		2 000
Travel & Accommodation Costs – BIML (TOTAL)	99 601	111 742	106 782	93 593	106 439	95 465	102 678	-7 213
Miscellaneous Costs	20 505	17 653	28 581	20 813	36 950	21 061	29 762	-8 701
Search for AD	n/a	n/a	n/a	40 000	6 332	15 000		15 000
Search for Director	n/a	n/a	n/a			40 000	30 703	9 297
Special Fund for CEEMS	4 654	35 000	10 025	35 000	40 539	35 000	20 266	14 734
Training for Technical Work	0	0	0	100 000	63 882	75 000	119 999	-44 999
TOTAL OTHER CHARGES	413 633	450 120	501 833	609 962	611 121	606 920	725 128	-118 208
Depreciations	193 428	118 670	206 546	186 750	226 725	190 500	255 351	-64 851
Provision for retirement	0	40 000	0	0	0	0	0	
Provision for uncollected funds	21 000	60 200	0	14 000	0	14 000	58 700	-44 700
TOTAL DEPRECIATIONS & PROVISIONS	214 428	218 870	206 546	200 750	226 725	204 500	314 051	-109 551
TOTAL CHARGES	2 095 963	2 126 066	2 104 760	2 284 700	2 263 799	2 304 819	2 616 789	-311 970
RESULT	51 269	-14 266	74 968	-92 700	-44 488	-84 319	-408 056	-323 737
Total Coefficient	140	138	144	144	144	146	146	

Total Certificate Income (All systems) 77 000 107 100 77 000 78 750
 Total Certificate Costs (All systems) 70 685 138 007 83 231 30 895
 Result (All systems) 6 315 -30 907 -6 231 47 855

2019 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 2019

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 2019, as attached to this report and as summarized below:

✓ Total balance at 31 December 2019	4 865 139 €
✓ Result for the exercise ended 31 December 2019	- 79 574 €

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

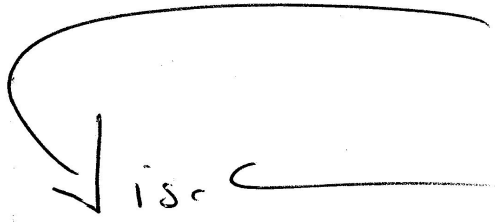
We carried out our audit adhering to international audit standards. These standards require us to apply due diligence in order to enable us to be sure, to a reasonable degree, that the accounts do not contain any significant abnormalities. An audit consists in examining, by sampling, probative elements 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 2019, 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 or reversal of 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 2 543 151 €

Drawn up in Montrouge,
2 Mars 2020

Mr. F. FISCHER
Chartered Accountant



Fischer



ORGANISATION INTERNATIONALE DE METROLOGIE LEGALE
11 rue Turgot
75009 PARIS

RAPPORT DE L'EXPERT COMPTABLE SUR LES COMPTES DE L'EXERCICE 2019

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 2019, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓	Total du bilan au 31 décembre 2019	4 865 139 €uros
✓	Résultat de l'exercice clos le 31 décembre 2019	- 79 574 €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 2019 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 ou de reprise de provision 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 actuaire est de 2 543 151 €

Fait à Montrouge,
Le 2 Mars 2020

Mr F. FISCHER
Expert Comptable



Annual accounts for the year 2019

Report established on 2 March 2020

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1 BALANCE SHEET AS OF 31 DECEMBER 2019

ASSETS	31/12/2019	31/12/2018
Current assets		
Cash	1 526 450 €	1 403 176 €
Member States receivables	261 300 €	237 200 €
Corresponding Members receivables	78 790 €	77 390 €
Orther receivables – Certificats	4 200 €	
Other receivables	54 157 €	66 904 €
Prepayments	16 225 €	55 557 €
TOTAL (I)	1 941 121 €	1 840 227 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 183 340 €	1 232 138 €
Fittings	603 194 €	727 262 €
Office equipment	36 760 €	49 517 €
Furniture	7 978 €	9 187 €
Trademark OIML	30 576 €	30 576 €
Software	11 751 €	19 244 €
TOTAL (II)	2 924 018 €	3 118 345 €
General total (I to II)	4 865 139 €	4 958 573 €

LIABILITIES	31/12/2019	31/12/2018
Current liabilities		
Member States payables	195 578 €	231 978 €
Other payables	214 034 €	191 494 €
Total current liabilities	409 612 €	423 471 €
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	2 112 757 €	2 192 331 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-779 830 €	-371 775 €
Result of the year	-79 574 €	-408 056 €
Total net assets	2 112 757 €	2 192 331 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2019

OPERATING INCOME	31/12/2019	31/12/2018
Member States contributions	2 118 200 €	2 135 000 €
Other operating income	88 696 €	78 750 €
Total Operating income	2 206 896 €	2 213 750 €
OPERATING EXPENSES		
Staff expenses	1 611 031 €	1 577 610 €
Operating expenses	439 676 €	712 411 €
Depreciations	244 119 €	255 351 €
Regularization accounts receivable	-9 840 €	59 770 €
Other operating expenses		
Total operating expenses	2 284 986 €	2 605 143 €
OPERATING RESULT	-78 091 €	-391 393 €
Financial result	8 260 €	-5 070 €
Extraordinary result	-9 743 €	-11 593 €
Total non operating results	-1 483 €	-16 663 €
NET RESULT	-79 574 €	-408 056 €

3 EXECUTION OF THE BUDGET

Budget realization	2018	2018	2019	2019
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 379 289 €	1 466 070 €	1 388 768 €	1 520 798 €
Pension System	114 110 €	80 645 €	116 392 €	67 083 €
Additional temporary staff / secondments		30 895 €		23 149 €
Total staff costs	1 493 399 €	1 577 610 €	1 505 160 €	1 611 031 €
Running costs	76 723 €	83 894 €	78 258 €	80 405 €
Administrative costs	72 854 €	82 492 €	74 116 €	75 272 €
Communication costs	62 837 €	75 539 €	63 798 €	48 369 €
Meetings costs - CIML	112 980 €	179 795 €	114 139 €	96 172 €
Travel & accommodation costs	95 465 €	102 678 €	97 374 €	76 589 €
Miscellaneous costs	21 061 €	29 762 €	21 312 €	60 506 €
Special funds for developing count	35 000 €	20 266 €	35 000 €	
Training for technical work	75 000 €	119 999 €	75 000 €	12 105 €
Search for AD & Director	55 000 €	30 703 €	30 000 €	
Total other charges	606 919 €	725 128 €	588 997 €	449 419 €
Depreciations	190 500 €	255 351 €	189 250 €	244 119 €
Provision for retirement				
Provision for uncollected funds	14 000 €	58 700 €	14 000 €	-9 800 €
Total charges other than staff	204 500 €	314 051 €	203 250 €	234 319 €
Total Charges	2 304 818 €	2 616 788 €	2 297 407 €	2 294 770 €
INCOME				
Member State contribution	2 044 000 €	2 044 000 €	2 044 000 €	2 030 000 €
CM Fees	91 000 €	91 000 €	91 000 €	88 200 €
Certificat Fees	77 000 €	78 750 €	80 500 €	78 050 €
Financial Income	8 500 €	-5 070 €	8 500 €	8 260 €
Other Income		53 €		10 686 €
Total income	2 220 500 €	2 208 733 €	2 224 000 €	2 215 195 €
Result	-84 318 €	-408 056 €	-73 407 €	-79 574 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2019.

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
* Trademark OIML	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	31/12/2019	31/12/2018
LCL Investments	617 597 €	610 470 €
SG Investments	444 912 €	443 779 €
Chèques Postaux	99 €	63 534 €
Crédit Lyonnais	74 102 €	78 726 €
Société Générale	338 310 €	102 724 €
Caisse	564 €	779 €
Banque de Berne	50 865 €	103 165 €
Interest to be received		
Total	1 526 450 €	1 403 176 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2019	31/12/2018
<u>Asset</u>		
Member States	432 000 €	417 700 €
Corresponding Members	78 790 €	77 390 €
Other clients	4 200 €	
Provisions for doubtful debts	-170 700 €	-180 500 €
<u>Liabilities</u>		
Member States - Advance	-174 550 €	-202 550 €
Corresponding Members - Advance	-21 028 €	-29 428 €
Total	148 712 €	82 612 €

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

Etats Membres	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
ALBANIE			14 000
ALGERIE		28 000	
ARABIE SAOUDITE	-28 000	-28 000	
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000	112 000	
BULGARIE - Avance	-14 000	-14 000	
CAMEROUN	28 000	42 000	28 000
CANADA - Avance		-28 000	-28 000
COLOMBIE		3 000	11 000
R.P.D. De Corée		10 700	
CROATIE - Avance	-14 000	-14 000	
CUBA	28 000		12 320
EGYPTE		28 000	
ETHIOPIE	42 000	42 000	42 000
HONGRIE	-14 000		
IRAN	112 000	56 000	56 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	14 000		14 000
KENYA - Avance	-6 550	-20 550	-34 550
LIBAN	42 000	42 000	42 000
NVLE ZELANDE	14 000		
PAKISTAN		28 000	
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
THAILAND - Avance			-56 000
TUNISIE	14 000		
ZAMBIE	26 000	26 000	27 000
	257 450	215 150	29 770

Membres Correspondants	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
ARGENTINE	2 800	1 400	
AZERBAIDJAN	1 400	1 400	
BANGLADESH		2 800	1 400
BENIN	4 200	4 200	4 200
BOTSWANA			1 400
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	4 200	2 800
REP. DOMINICAINE			-1 260
EMIRATS ARABES UNIS	1 400		-1 400
GABON	4 200	4 200	4 200
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance	-1 400	-1 400	
GUATEMALA	1 400	1 400	1 400
GUINEE - Avance	-3 511	-4 911	-6 311
HONG KONG - Avance	-2 800	-4 200	-1 400
IRAK	1 400	1 400	
ISLANDE - Avance	-1 400		1 400
JORDANIE - Avance		-1 400	-1 400
KIRGHIZISTAN		1 400	1 400
KOWEIT - Avance		-1 400	-2 800
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	4 200	3 923
LIBERIA - UNIDO	4 100	4 100	2 700
LITUANIE - Avance	-1 400	-1 400	-1 400
MALTE - Avance	-1 400		
MAURICE - Avance		-1 400	-1 400
MAURITANIE	4 200	4 200	4 200
MEXIQUE			2 800
MONTENEGRO - Avance	-1 400	-1 400	-1 400
NICARAGUA	4 200	4 200	4 200
NIGERIA	1 400		-1 400
OUGANDA	1 400		-1 400
PANAMA - Avance	-4 917	-6 317	-7 717
PAPOUASIE – NOUVELLE GUINEE	2 800	1 400	
PARAGUAY	2 800	2 800	1 400
QUATAR		2 800	1 400

Membres Correspondants	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance			-1 400
SIERRA LEONE - UNIDO		1 400	1 400
SINGAPOUR - Avance		-1 400	-1 400
SOUDAN	1 400		
SYRIE	4 200	4 200	2 800
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-1 400	-2 800	-2 800
YEMEN	4 200	4 200	4 200
ZIMBABWE	4 200	2 800	1 400
	57 762	47 962	31 025

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2019	Provision au 31/12/2018
CAMEROUN	28 000 €	42 000 €
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN	4 200 €	4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	4 200 €
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	4 200 €
LIBERIA	4 100 €	4 100 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
ZIMBABWE	4 200 €	
Total provisions	170 700 €	180 500 €

Note 4 Other receivables details

Other receivables totaling 54 157 € mainly include VAT pending refund for an amount of 11 103 € the unpaid VAT on the works for 40 779 €. This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 16 225 € include principally payments of annual services or subscriptions of which part is allocated to the year 2020.

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

	31/12/2019			31/12/2018		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	28 671 €	16 920 €	11 751 €	27 377 €	8 133 €	19 244 €
Trademark OIML	30 576 €		30 576 €	30 576 €		30 576 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	446 549 €	1 183 340 €	1 629 889 €	397 751 €	1 232 138 €
General facilities	742 588 €	323 152 €	419 436 €	720 776 €	249 993 €	470 783 €
Fittings	735 169 €	551 411 €	183 757 €	734 422 €	477 942 €	256 480 €
Office equipment	13 349 €	11 427 €	1 922 €	14 506 €	10 047 €	4 459 €
IT equipment	70 551 €	54 032 €	16 519 €	107 326 €	76 334 €	30 992 €
Computer server system	102 928 €	84 608 €	18 319 €	82 808 €	68 742 €	14 066 €
Furniture	15 087 €	7 110 €	7 978 €	15 087 €	5 900 €	9 187 €
TOTAL 31/12	4 418 808 €	1 495 210 €	2 923 598 €	4 412 766 €	1 294 841 €	3 117 925 €
TOTAL 01/01	4 412 766 €	1 294 841 €	3 117 925 €	4 296 965 €	1 039 491 €	3 257 475 €
Variation	6 042 €	200 369 €	-194 327 €	115 801 €	255 351 €	-139 549 €

Note 9 Other payables detail

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

	31/12/2019	31/12/2018
Urssaf	64 564 €	68 877 €
Ircantec	6 918 €	6 639 €
Health insurance	5 997 €	8 828 €
Foresight	17 153 €	12 785 €
Annual leave	39 559 €	39 107 €
Social debts	134 191 €	136 236 €
Suppliers	10 300 €	1 670 €
Invoices to receive	9 275 €	10 756 €
Suppliers	19 575 €	12 426 €
China - Special Funds	60 268 €	42 427 €
Other Debts	60 268 €	42 427 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2019.

The total of rights acquired, evaluated by an actuary in 2019, amounts to:

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 - Réestimation	2 543 151 €
Au 31/12/2020	2 515 826 €
Au 31/12/2021	2 487 711 €
Au 31/12/2022	2 459 016 €
Au 31/12/2023	2 417 449 €

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 2 118 200 € which decomposes:

	2019	2018
Member State contributions	2 030 000 €	2 044 000 €
Corresponding Members	88 200 €	91 000 €
Total State contributions	2 118 200 €	2 135 000 €

Note 13 Other operating revenue and income detail

The amount of other products, 78 050 € is:

	2019	2018
Certificats	78 050 €	78 750 €
Others		
Total State contributions	78 050 €	78 750 €

Note 14 Staff expenses detail

The total staff costs of 1 611 031 € is divided into:

	2019	2018
Salary BIML	1 199 688 €	1 158 879 €
Social contributions	321 110 €	307 191 €
Retired OIML staff	67 083 €	80 645 €
Additional temporary staff / secondments	23 149 €	30 895 €
Total staff costs	1 611 031 €	1 577 610 €

Note 15 Running costs detail

Total running costs of 80 405 € including main items are

	2019	2018
Water & Electricity	14 729 €	14 864 €
Supplies	3 023 €	5 297 €
Maintenance & repair	54 356 €	58 031 €
Insurance	6 574 €	3 959 €
Property tax	1 723 €	1 743 €
Total running costs	80 405 €	83 894 €

Note 16 Administrative costs detail

The amount of administrative costs is 75 272 € and is divided into:

	2019	2018
Administrative supplies	1 945 €	5 173 €
Maintenance	44 351 €	38 104 €
Documentation	1 651 €	1 674 €
Fees	23 692 €	31 431 €
Phone	3 634 €	6 110 €
Total administrative costs	75 272 €	82 492 €

Note 17 Communication costs detail

The total cost of communication, 48 369 €, equal to:

	2019	2018
Publications and medals	3 205 €	17 452 €
Postal	4 333 €	3 121 €
Carriers	5 809 €	14 569 €
Internet	35 022 €	40 397 €
Total communication costs	48 369 €	75 539 €

Note 18 Meeting costs detail

The retail cost of meeting, 96 172 € is:

	2019	2018
Receptions	5 446 €	7 678 €
CIML	90 726 €	172 117 €
Total meeting & organisational costs, including travel costs	96 172 €	179 795 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 76 859 € is divided into:

	2019	2018
Travel	41 506 €	66 935 €
Missions	35 083 €	35 743 €
Total travel costs (OIML operational)	76 589 €	102 678 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 60 506 € corresponding to:

	2019	2018
Services		4 620 €
Moving expenses	41 893 €	
Tips	1 330 €	4 130 €
Bank charges	7 540 €	8 296 €
Various expenses	9 743 €	12 716 €
Total miscellaneous costs	60 506 €	29 762 €

Note 21 Specials funds detail

	2019	2018
Support for CEEMS activity		20 266 €
Training for technical work	12 105 €	119 999 €
Search for AD		30 703 €
Total specials funds	12 105 €	170 968 €

Note 22 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 234 319 €

Annual endowment	2019	2018
Software	12 863 €	5 601 €
Buildings	48 798 €	48 798 €
General facilities	73 469 €	73 442 €
Fittings	73 159 €	72 188 €
Office equipment	2 538 €	2 672 €
IT equipment	16 216 €	23 765 €
Computer server system	15 867 €	27 603 €
Furniture	1 210 €	1 282 €
Total endowment to depreciations	244 119 €	255 351 €
Clients accounts - provision	-9 800 €	58 700 €
Pension system		
Total annual endowments	234 319 €	314 051 €

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 2019 is:

- Loss on bad debt :	0 €
- Depreciation allowance claim:	- 4 200 €
- Reversal of provision for receivables :	14 000 €
- Either a charge in the 2019 financial statements :	9 800 €

Note 23 Extraordinary income detail

No extraordinary income was recorded during the 2019 financial year.

Note 24 Extraordinary expenses detail

The exceptional charge for the year, 9 743 € mainly corresponds to :

- Recovery of 10 years on unpaid VAT

In the work – see Note 4 :	9 445 €
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5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2018	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Result of the year					-408 056 €	
Allocation resolution 2016/2 - 15th International Conference		-44 489 €				
Net at 31/12/2018	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Net at 01/01/2019	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Result of the year					-79 574 €	
Allocation resolution 2016/2 - 15th International Conference		-408 056 €				
Net at 31/12/2019	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2018

CASH-FLOW STATEMENT AT DECEMBER 31, 2019		
	2019	2018
Balance of activities	-79 574	-408 056
+/- Net endowment to depreciations and provisions	234 319	314 051
+ Impact résolution 11 & 12	0	0
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	154 745	-94 005
+/- Variation in the Working Capital requirement related to the activity	18 320	-162 883
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	173 065	-256 888
- Outgoing related to the acquisitions of assets	-49 792	-115 801
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-49 792	-115 801
VARIATION IN NET CASHFLOW	123 273	-372 689
OPENING CASH	1 403 176	1 775 865
CLOSING CASH	1 526 450	1 403 176
DIFFERENCE	0	0



Comptes annuels de l'exercice clos le

31 décembre 2019

Rapport établi le 2 mars 2020

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2019

ACTIF	31/12/2019	31/12/2018
Actifs à court terme		
Disponibilités	1 526 450 €	1 403 176 €
Créances Etats membres	261 300 €	237 200 €
Créances Membres Correspondants	78 790 €	77 390 €
Autres Créances – Certificats	4 200 €	
Autres créances	54 157 €	66 904 €
Charges constatées d'avance	16 225 €	55 557 €
TOTAL (I)	1 941 121 €	1 840 227 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 183 340 €	1 232 138 €
Agencements	603 194 €	727 262 €
Matériel de bureau et informatique	36 760 €	49 517 €
Mobilier	7 978 €	9 187 €
Propriété Nom OI ML	30 576 €	30 576 €
Logiciels	11 751 €	19 244 €
TOTAL (II)	2 924 018 €	3 118 345 €
TOTAL GENERAL (I à II)	4 865 139 €	4 958 573 €

PASSIF	31/12/2019	31/12/2018
Passifs à court terme		
Créances payées d'avances	195 578 €	231 978 €
Autres dettes	214 034 €	191 494 €
Total passif à court terme (I)	409 612 €	423 471 €
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)	2 112 757 €	2 192 331 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-779 830 €	-371 775 €
Résultat	-79 574 €	-408 056 €
Total actif net (IV)	2 112 757 €	2 192 331 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2019

PRODUITS EXPLOITATION	31/12/2019	31/12/2018
Participation contributive Etats Membres	2 118 200 €	2 135 000 €
Autres produits opérationnels	88 696 €	78 750 €
Total produits exploitation (I)	2 206 896 €	2 213 750 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 611 031 €	1 577 610 €
Charges liées à l'activité	439 676 €	712 411 €
Dotations aux amortissements	244 119 €	255 351 €
Régularisation Comptes clients	-9 840 €	59 770 €
Autres charges opérationnelles		
Total charges exploitation (II)	2 284 986 €	2 605 143 €
RESULTAT D'EXPLOITATION (III=I-II)	-78 091 €	-391 393 €
Résultat financier	8 260 €	-5 070 €
Résultat exceptionnel	-9 743 €	-11 593 €
Total produits / charges non opérationnels (IV)	-1 483 €	-16 663 €
SOLDE NET DE L'EXERCICE	-79 574 €	-408 056 €

3 ETAT BUDGETAIRE

Exécution du budget	2018	2018	2019	2019
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 379 289 €	1 466 070 €	1 388 768 €	1 520 798 €
Retraites	114 110 €	80 645 €	116 392 €	67 083 €
Personnel temporaire supplémentaire / détachement		30 895 €		23 149 €
Total charges de personnel	1 493 399 €	1 577 610 €	1 505 160 €	1 611 031 €
Coûts de fonctionnement	76 723 €	83 894 €	78 258 €	80 405 €
Coûts administratif	72 854 €	82 492 €	74 116 €	75 272 €
Coûts de communication	62 837 €	75 539 €	63 798 €	48 369 €
Cout de réunion - CIML	112 980 €	179 795 €	114 139 €	96 172 €
Voyages et déplacements	95 465 €	102 678 €	97 374 €	76 589 €
Frais divers	21 061 €	29 762 €	21 312 €	60 506 €
Fonds spéciaux pour développement	35 000 €	20 266 €	35 000 €	
Training for technical work	75 000 €	119 999 €	75 000 €	12 105 €
Frais recherche adjoint & Directeur	55 000 €	30 703 €	30 000 €	
Total autres charges	606 919 €	725 128 €	588 997 €	449 419 €
Dotation aux amortissements	190 500 €	255 351 €	189 250 €	244 119 €
Provision pour retraite				
Provision pour créances impayées	14 000 €	58 700 €	14 000 €	-9 800 €
Total dépréciations et provisions	204 500 €	314 051 €	203 250 €	234 319 €
Total charges	2 304 818 €	2 616 788 €	2 297 407 €	2 294 770 €
PRODUITS				
Contributions EM	2 044 000 €	2 044 000 €	2 044 000 €	2 030 000 €
Abonnements des MC	91 000 €	91 000 €	91 000 €	88 200 €
Revenus des Certificats	77 000 €	78 750 €	80 500 €	78 050 €
Revenus financiers	8 500 €	-5 070 €	8 500 €	8 260 €
Autres produits		53 €		10 686 €
Total produits	2 220 500 €	2 208 733 €	2 224 000 €	2 215 195 €
Résultat	-84 318 €	-408 056 €	-73 407 €	-79 574 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2019.

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
- * Propriété nom OIML..... 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 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	31/12/2019	31/12/2018
LCL placements	617 597 €	610 470 €
SG placement	444 912 €	443 779 €
Chèques Postaux	99 €	63 534 €
Crédit Lyonnais	74 102 €	78 726 €
Société Générale	338 310 €	102 724 €
Caisse	564 €	779 €
Banque de Berne	50 865 €	103 165 €
Intérêts courus à recevoir		
Total	1 526 450 €	1 403 176 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2019	31/12/2018
<i>Actif</i>		
Etats membres	432 000 €	417 700 €
Membres correspondants	78 790 €	77 390 €
Autres clients	4 200 €	
Provisions dépréciation	-170 700 €	-180 500 €
<i>Passif</i>		
Etats membres - Avances	-174 550 €	-202 550 €
Membres correspondants - Avances	-21 028 €	-29 428 €
Total	148 712 €	82 612 €

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

Etats Membres	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
ALBANIE			14 000
ALGERIE		28 000	
ARABIE SAOUDITE	-28 000	-28 000	
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	112 000	112 000	
BULGARIE - Avance	-14 000	-14 000	
CAMEROUN	28 000	42 000	28 000
CANADA - Avance		-28 000	-28 000
COLOMBIE		3 000	11 000
R.P.D. De Corée		10 700	
CROATIE - Avance	-14 000	-14 000	
CUBA	28 000		12 320
EGYPTE		28 000	
ETHIOPIE	42 000	42 000	42 000
HONGRIE	-14 000		
IRAN	112 000	56 000	56 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	14 000		14 000
KENYA - Avance	-6 550	-20 550	-34 550
LIBAN	42 000	42 000	42 000
NVLE ZELANDE	14 000		
PAKISTAN		28 000	
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
SLOVENIE - Avance	-14 000	-14 000	-14 000
THAILAND - Avance			-56 000
TUNISIE	14 000		
ZAMBIE	26 000	26 000	27 000
	257 450	215 150	29 770

Membres Correspondants	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
ARGENTINE	2 800	1 400	
AZERBAIDJAN	1 400	1 400	
BANGLADESH		2 800	1 400
BENIN	4 200	4 200	4 200
BOTSWANA			1 400
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	4 200	2 800
REP. DOMINICAINE			-1 260
EMIRATS ARABES UNIS	1 400		-1 400
GABON	4 200	4 200	4 200
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance	-1 400	-1 400	
GUATEMALA	1 400	1 400	1 400
GUINEE - Avance	-3 511	-4 911	-6 311
HONG KONG - Avance	-2 800	-4 200	-1 400
IRAK	1 400	1 400	
ISLANDE - Avance	-1 400		1 400
JORDANIE - Avance		-1 400	-1 400
KIRGHIZISTAN		1 400	1 400
KOWEIT - Avance		-1 400	-2 800
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	4 200	3 923
LIBERIA - UNIDO	4 100	4 100	2 700
LITUANIE - Avance	-1 400	-1 400	-1 400
MALTE - Avance	-1 400		
MAURICE - Avance		-1 400	-1 400
MAURITANIE	4 200	4 200	4 200
MEXIQUE			2 800
MONTENEGRO - Avance	-1 400	-1 400	-1 400
NICARAGUA	4 200	4 200	4 200
NIGERIA	1 400		-1 400
OUGANDA	1 400		-1 400
PANAMA - Avance	-4 917	-6 317	-7 717
PAPOUASIE – NOUVELLE GUINEE	2 800	1 400	
PARAGUAY	2 800	2 800	1 400
QUATAR		2 800	1 400

Membres Correspondants	Situation au 31/12/2019	Situation au 31/12/2018	Situation au 31/12/2017
RWANDA	1 890	1 890	1 890
SEYCHELLES - Avance			-1 400
SIERRA LEONE - UNIDO		1 400	1 400
SINGAPOUR - Avance		-1 400	-1 400
SOUDAN	1 400		
SYRIE	4 200	4 200	2 800
TADJIKISTAN	4 200	4 200	4 200
URUGUAY - Avance	-1 400	-2 800	-2 800
YEMEN	4 200	4 200	4 200
ZIMBABWE	4 200	2 800	1 400
	57 762	47 962	31 025

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

Pays	Provision au 31/12/2019	Provision au 31/12/2018
CAMEROUN	28 000 €	42 000 €
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN	4 200 €	4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	4 200 €
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	4 200 €
LIBERIA	4 100 €	4 100 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
ZIMBABWE	4 200 €	
Total provisions	170 700 €	180 500 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 54 157 € comprennent essentiellement, la TVA en attente de remboursement pour un montant de 11 103 €, la TVA non remboursée sur les travaux pour un montant de 40 779 €. 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 16 225 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2020.

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

	31/12/2019			31/12/2018		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	28 671 €	16 920 €	11 751 €	27 377 €	8 133 €	19 244 €
Propriété Nom OI ML	30 576 €		30 576 €	30 576 €		30 576 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	446 549 €	1 183 340 €	1 629 889 €	397 751 €	1 232 138 €
Installations générales	742 588 €	323 152 €	419 436 €	720 776 €	249 993 €	470 783 €
Agencements	735 169 €	551 411 €	183 757 €	734 422 €	477 942 €	256 480 €
Matériel de bureau	13 349 €	11 427 €	1 922 €	14 506 €	10 047 €	4 459 €
Matériel informatique	70 551 €	54 032 €	16 519 €	107 326 €	76 334 €	30 992 €
Serveur système	102 928 €	84 608 €	18 319 €	82 808 €	68 742 €	14 066 €
Mobilier	15 087 €	7 110 €	7 978 €	15 087 €	5 900 €	9 187 €
TOTAL 31/12	4 418 808 €	1 495 210 €	2 923 598 €	4 412 766 €	1 294 841 €	3 117 925 €
TOTAL 01/01	4 412 766 €	1 294 841 €	3 117 925 €	4 296 965 €	1 039 491 €	3 257 475 €
Variation de l'exercice	6 042 €	200 369 €	-194 327 €	115 801 €	255 351 €	-139 549 €

Note 9 Détail des autres dettes

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

	31/12/2019	31/12/2018
Urssaf	64 564 €	68 877 €
Ircantec	6 918 €	6 639 €
Mutuelle	5 997 €	8 828 €
Prévoyance	17 153 €	12 785 €
Congés payés	39 559 €	39 107 €
Dettes sociales	134 191 €	136 236 €
Fournisseurs	10 300 €	1 670 €
Factures non parvenues	9 275 €	10 756 €
Fournisseurs	19 575 €	12 426 €
Avance Chine - Fonds Spéciaux	60 268 €	42 427 €
Autres dettes	60 268 €	42 427 €

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 2019.

Le total des droits à retraite acquis par le personnel, évalués par un actuair e en 2019 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 - Réestimation	2 543 151 €
Au 31/12/2020	2 515 826 €
Au 31/12/2021	2 487 711 €
Au 31/12/2022	2 459 016 €
Au 31/12/2023	2 417 449 €

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 2 118 200 € qui se décompose en :

	2019	2018
Etats Membres	2 030 000 €	2 044 000 €
Membres Correspondants	88 200 €	91 000 €
Total contributions des Etats	2 118 200 €	2 135 000 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 78 050 € correspond à :

	2019	2018
Certificats	78 050 €	78 750 €
Divers		
Total contributions des Etats	78 050 €	78 750 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 611 031 € et se décompose en :

	2019	2018
Salaires BIML	1 199 688 €	1 158 879 €
Cotisations sociales	321 110 €	307 191 €
Retraités OIML	67 083 €	80 645 €
Personnel temporaire supplémentaire / détachement	23 149 €	30 895 €
Total charges de personnel	1 611 031 €	1 577 610 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 80 405 € dont les principaux postes sont :

	2019	2018
Eau & Electricité	14 729 €	14 864 €
Fournitures	3 023 €	5 297 €
Entretien et réparation	54 356 €	58 031 €
Prime Assurance	6 574 €	3 959 €
Taxe foncière et balayage	1 723 €	1 743 €
Total couts de fonctionnement	80 405 €	83 894 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 75 272 € et se décompose en :

	2019	2018
Fournitures administratives	1 945 €	5 173 €
Maintenance	44 351 €	38 104 €
Documentation	1 651 €	1 674 €
Honoraires	23 692 €	31 431 €
Téléphone	3 634 €	6 110 €
Total couts administratif	75 272 €	82 492 €

Note 17 Détail des couts de communication

Le total des couts de communication, 48 369 €, correspond à :

	2019	2018
Publications et Médaille	3 205 €	17 452 €
Affranchissement postaux	4 333 €	3 121 €
Transporteurs	5 809 €	14 569 €
Internet	35 022 €	40 397 €
Total couts communication	48 369 €	75 539 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 96 172 €, est de :

	2019	2018
Réceptions	5 446 €	7 678 €
CIML	90 726 €	172 117 €
Total des frais de réunion et d'organisation, y compris frais de déplacement	96 172 €	179 795 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 76 589 € et se décompose en :

	2019	2018
Voyage	41 506 €	66 935 €
Missions	35 083 €	35 743 €
Total frais de déplacements (OIML opérationnel)	76 589 €	102 678 €

Note 20 Détail des couts des frais divers

Les frais divers, 60 506 € correspondent à :

	2019	2018
Achats prestations de services		4 620 €
Déménagements	41 893 €	
Pourboires	1 330 €	4 130 €
Services bancaires	7 540 €	8 296 €
Charges diverses	9 743 €	12 716 €
Total frais divers	60 506 €	29 762 €

Note 21 Détail des fonds spéciaux

	2019	2018
Support pour activités CEEMS		20 266 €
Fonds formation travaux techniques	12 105 €	119 999 €
Fonds recherche AD		30 703 €
Total fonds spéciaux	12 105 €	170 968 €

Note 22 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 234 319 €

Dotation de l'exercice	2019	2018
Logiciels	12 863 €	5 601 €
Bâtiments	48 798 €	48 798 €
Installations générales	73 469 €	73 442 €
Agencements	73 159 €	72 188 €
Matériel de bureau	2 538 €	2 672 €
Matériel informatique	16 216 €	23 765 €
Serveur système	15 867 €	27 603 €
Mobilier	1 210 €	1 282 €
Total dotation aux amortissements	244 119 €	255 351 €
Comptes clients - provision	-9 800 €	58 700 €
Fonds de pension		
Total dotations de l'exercice	234 319 €	314 051 €

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 2019 est :

- Perte sur créances irrécouvrables :	0 €
- Dotation provision créances :	- 4 200 €
- Reprise provision créances :	14 000 €
	<hr/>
- Soit un produit sur les comptes 2019 :	9 800 €

Note 23 Détail des produits exceptionnels

Aucun produit exceptionnel n'a été constaté au cours de l'exercice 2019.

Note 24 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 9 743 € correspond principalement à :

- reprise de la TVA non remboursée sur

les travaux sur 10 ans – cf Note 4 : 9 445 €

5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2018	55 324 €	1 563 275 €	2 916 837 €	-1 890 560 €	-44 489 €	2 600 387 €
Résultat de l'exercice					-408 056 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		-44 489 €				
Solde net au 31/12/2018	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Solde net au 01/01/2019	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Résultat de l'exercice					-79 574 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		-408 056 €				
Solde net au 31/12/2019	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2019

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2019		
	2019	2018
Solde des activités	-79 574	-408 056
+/- Dotations - reprises aux amortissements et provisions	234 319	314 051
+ Impact résolution 11 & 12	0	0
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	154 745	-94 005
+/- Variation du BFR lié à l'activité	18 320	-162 883
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	173 065	-256 888
- Décaissements liés à l'acquisition d'immobilisations	-49 792	-115 801
+/- Variation des prêts et avances consentis	0	0
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-49 792	-115 801
VARIATION DE LA TRESORERIE NETTE	123 273	-372 689
TRESORERIE D'OUVERTURE	1 403 176	1 775 865
TRESORERIE DE CLOTURE	1 526 450	1 403 176
ECART	0	0

2020 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 2020**

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 2020, as attached to this report and as summarized below:

✓ Total balance at 31 December 2020	5 164 174 €
✓ Result for the exercise ended 31 December 2020	251 828 €

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 2020, 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 or reversal of 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 2 515 826 €

Drawn up in Montrouge,
28 May 2021

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 2020

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 2020, tels qu'ils sont joints au présent rapport et se caractérisant par les données suivantes :

✓ Total du bilan au 31 décembre 2020	5 164 174 €uros
✓ Résultat de l'exercice clos le 31 décembre 2020	251 828 €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 2020 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 ou de reprise de provision 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 actuaire est de 2 515 826 €

Fait à Montrouge,
Le 28 Mai 2021

Mr F. FISCHER
Expert Comptable



Annual accounts for the year 2020

Report established on 28 May 2021

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1 BALANCE SHEET AS OF 31 DECEMBER 2020

ASSETS	31/12/2020	31/12/2019
Current assets		
Cash	1 626 955 €	1 526 450 €
Member States receivables	570 150 €	261 300 €
Corresponding Members receivables	83 900 €	78 790 €
Orther receivables – Certificats	5 600 €	4 200 €
Other receivables	59 770 €	54 157 €
Prepayments	19 318 €	16 225 €
TOTAL (I)	2 365 693 €	1 941 121 €
Non current assets		
Long term investments	420 €	420 €
Land	1 050 000 €	1 050 000 €
Building - walls	1 134 542 €	1 183 340 €
Fittings	493 035 €	603 194 €
Office equipment	70 599 €	36 760 €
Furniture	6 868 €	7 978 €
Trademark OIML	30 576 €	30 576 €
Software	12 442 €	11 751 €
TOTAL (II)	2 798 482 €	2 924 018 €
General total (I to II)	5 164 174 €	4 865 139 €

LIABILITIES	31/12/2020	31/12/2019
Current liabilities		
Member States payables	286 578 €	195 578 €
Other payables	170 242 €	214 034 €
Total current liabilities	456 819 €	409 612 €
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	2 364 585 €	2 112 757 €
Capital	55 324 €	55 324 €
Revaluation Building	2 916 837 €	2 916 837 €
Reserves and accumulated results	-859 404 €	-779 830 €
Result of the year	251 828 €	-79 574 €
Total net assets	2 364 585 €	2 112 757 €
Balance	0 €	0 €

2 INCOME STATEMENT FOR 2020

OPERATING INCOME	31/12/2020	31/12/2019
Member States contributions	2 118 200 €	2 118 200 €
Other operating income	75 600 €	88 696 €
Total Operating income	2 193 800 €	2 206 896 €
OPERATING EXPENSES		
Staff expenses	1 583 637 €	1 611 031 €
Operating expenses	217 261 €	439 676 €
Depreciations	196 812 €	244 119 €
Regularization accounts receivable	-18 200 €	-9 840 €
Other operating expenses		
Total operating expenses	1 979 510 €	2 284 986 €
OPERATING RESULT	214 290 €	-78 091 €
Financial result	-7 755 €	8 260 €
Extraordinary result	45 293 €	-9 743 €
Total non operating results	37 538 €	-1 483 €
NET RESULT	251 828 €	-79 574 €

3 EXECUTION OF THE BUDGET

Budget realization	2019	2019	2020	2020
	Voted	Realized	Voted	Realized
CHARGES				
Active staff	1 388 768 €	1 520 798 €	1 420 220 €	1 516 013 €
Pension System	116 392 €	67 083 €	118 720 €	67 624 €
Additionnal temporary staff / secondments		23 149 €		
Total staff costs	1 505 160 €	1 611 031 €	1 538 939 €	1 583 637 €
Running costs	78 258 €	80 405 €	79 823 €	57 024 €
Administrative costs	74 116 €	75 272 €	75 400 €	33 661 €
Communication costs	63 798 €	48 369 €	64 774 €	54 654 €
Meetings costs - CIML	114 139 €	96 172 €	135 310 €	21 061 €
Travel & accommodation costs	97 374 €	76 589 €	99 322 €	16 703 €
Miscellanous costs	21 312 €	60 506 €	21 567 €	43 712 €
Special funds for developing count	35 000 €		35 000 €	
Training for technical work	75 000 €	12 105 €		331 €
Search for AD & Director	30 000 €			
Total other charges	588 997 €	449 419 €	511 196 €	227 145 €
Depreciations	189 250 €	244 119 €	155 500 €	196 812 €
Provision for retirment				
Provision for uncollected funds	14 000 €	-9 800 €	14 000 €	-18 200 €
Total charges other than staff	203 250 €	234 319 €	169 500 €	178 612 €
Total Charges	2 297 407 €	2 294 770 €	2 219 635 €	1 989 394 €
INCOME				
Member State contribution	2 044 000 €	2 030 000 €	2 044 000 €	2 030 000 €
CM Fees	91 000 €	88 200 €	91 000 €	88 200 €
Certificat Fees	80 500 €	78 050 €	80 500 €	75 600 €
Financial Income	8 500 €	8 260 €	9 000 €	-7 755 €
Other Income		10 686 €		55 177 €
Total income	2 224 000 €	2 215 195 €	2 224 500 €	2 241 222 €
Result	-73 407 €	-79 574 €	4 865 €	251 828 €

4 NOTES TO THE FINANCIAL STATEMENTS

The financial year covers the period of 1st January to 31 December 2020.

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
* Trademark OIML	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	31/12/2020	31/12/2019
LCL Investments	319 054 €	617 597 €
SG Investments	445 382 €	444 912 €
Chèques Postaux		99 €
Crédit Lyonnais	449 433 €	74 102 €
Société Générale	389 048 €	338 310 €
Caisse	530 €	564 €
Banque de Berne	23 508 €	50 865 €
Interest to be received		
Total	1 626 955 €	1 526 450 €

Note 3 Member States balance analysis

The receivables are analyzed as follows:

Receivables	31/12/2020	31/12/2019
<u>Asset</u>		
Member States	722 650 €	432 000 €
Corresponding Members	83 900 €	78 790 €
Other clients	5 600 €	4 200 €
Provisions for doubtful debts	-152 500 €	-170 700 €
<u>Liabilities</u>		
Member States - Advance	-258 550 €	-174 550 €
Corresponding Members - Advance	-28 028 €	-21 028 €
Total	373 072 €	148 712 €

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

Etats Membres	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
ALGERIE			28 000
ARABIE SAOUDITE	-28 000	-28 000	-28 000
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	224 000	112 000	112 000
BULGARIE - Avance	-14 000	-14 000	-14 000
CAMEROUN	14 000	28 000	42 000
CANADA - Avance	-28 000		-28 000
COLOMBIE			3 000
R.P.D. De Corée			10 700
CROATIE - Avance	-14 000	-14 000	-14 000
CUBA	56 000	28 000	
EGYPTE - Avance	-28 000		28 000
ETHIOPIE	42 000	42 000	42 000
HONGRIE	-14 000	-14 000	
INDONESIE	56 000		
IRAN	168 000	112 000	56 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	28 000	14 000	
KENYA - Avance	-6 550	-6 550	-20 550
LIBAN	42 000	42 000	42 000
NVLE ZELANDE	14 000	14 000	
PAKISTAN	28 000		28 000
PAYS BAS - Avance	-28 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
REP. TANZANIE	14 000		
SLOVENIE - Avance	-14 000	-14 000	-14 000
TUNISIE	14 000	14 000	
ZAMBIE	22 650	26 000	26 000
	464 100	257 450	215 150

Membres Correspondants	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
ARGENTINE	2 800	2 800	1 400
AZERBAIDJAN	2 800	1 400	1 400
BANGLADESH	1 400		2 800
BARBADE	1 400		
BENIN		4 200	4 200
BOTSWANA	-1 400		
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	4 200	4 200
REP. DOMINICAINE	1 400		
EMIRATS ARABES UNIS	-1 400	1 400	
GABON	4 200	4 200	4 200
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance		-1 400	-1 400
GHANA	1 400		
GUATEMALA	1 400	1 400	1 400
GUINEE - Avance	-2 111	-3 511	-4 911
HONG KONG - Avance	-4 200	-2 800	-4 200
IRAK	2 800	1 400	1 400
ISLANDE - Avance	-1 400	-1 400	
JORDANIE - Avance	-1 400		-1 400
KIRGHIZISTAN	1 400		1 400
KOWEIT - Avance			-1 400
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	4 200	4 200
LIBERIA - UNIDO	4 100	4 100	4 100
LITUANIE - Avance	-1 400	-1 400	-1 400
MADAGASCAR	1 400		
MALI - Avance	-1 400		
MALTE - Avance	-1 400	-1 400	
MAURICE - Avance			-1 400
MAURITANIE	4 200	4 200	4 200
MONTENEGRO - Avance	-1 400	-1 400	-1 400
NAMIBIE	1 400		
NEPAL	-1 400		
NICARAGUA	4 200	4 200	4 200
NIGERIA	2 800	1 400	
OUGANDA	2 800	1 400	
PANAMA - Avance	-3 517	-4 917	-6 317

Membres Correspondants	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
PAPOUASIE – NOUVELLE GUINEE		2 800	1 400
PARAGUAY		2 800	2 800
QUATAR			2 800
RWANDA		1 890	1 890
SIERRA LEONE - UNIDO	1 400		1 400
SINGAPOUR - Avance	-1 400		-1 400
SOUDAN	2 800	1 400	
SYRIE	4 200	4 200	4 200
TADJIKISTAN	4 200	4 200	4 200
TRINITE & TOBAGO	-1 400		
URUGUAY - Avance	-1 400	-1 400	-2 800
YEMEN	4 200	4 200	4 200
ZIMBABWE	4 200	4 200	2 800
	55 872	57 762	47 962

The provisions for doubtful debts of Members are the following:

Country	Provision au 31/12/2020	Provision au 31/12/2019
CAMEROUN	14 000 €	28 000 €
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN		4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	4 200 €
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	4 200 €
LIBERIA	4 100 €	4 100 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
ZIMBABWE	4 200 €	4 200 €
Total provisions	152 500 €	170 700 €

Note 4 Other receivables details

Other receivables totaling 59 770 € mainly regularization of provident insurance AXA for 4 353 € include VAT pending refund for an amount of 22 473 € the unpaid VAT on the works for 30 834 € This balance is carried forward over 10 years, depreciation period for fixtures and fittings.

Note 5 Prepayments detail

The prepayments, which amount to 19 318 € include principally payments of annual services or subscriptions of which part is allocated to the year 2021.

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

	31/12/2020			31/12/2019		
	Brut	Depreciation	Net	Brut	Depreciation	Net
Buildings	38 202 €	25 761 €	12 442 €	28 671 €	16 920 €	11 751 €
Trademark OIML	30 576 €		30 576 €	30 576 €		30 576 €
Land	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Building – wall	1 629 889 €	495 347 €	1 134 542 €	1 629 889 €	446 549 €	1 183 340 €
General facilities	742 588 €	397 819 €	344 769 €	742 588 €	323 152 €	419 436 €
Fittings	735 169 €	586 903 €	148 266 €	735 169 €	551 411 €	183 757 €
Office equipment	9 517 €	9 054 €	463 €	13 349 €	11 427 €	1 922 €
IT equipment	43 316 €	33 925 €	9 391 €	70 551 €	54 032 €	16 519 €
Computer server system	75 355 €	14 611 €	60 744 €	102 928 €	84 608 €	18 319 €
Furniture	11 332 €	4 464 €	6 868 €	15 087 €	7 110 €	7 978 €
TOTAL 31/12	4 365 945 €	1 567 884 €	2 798 062 €	4 418 808 €	1 495 210 €	2 923 598 €
TOTAL 01/01	4 418 808 €	1 495 210 €	2 923 598 €	4 412 766 €	1 294 841 €	3 117 925 €
Variation	-52 863 €	72 674 €	-125 537 €	6 042 €	200 369 €	-194 327 €

Note 9 Other payables detail

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

	31/12/2020	31/12/2019
Urssaf	78 648 €	64 564 €
Ircantec	6 906 €	6 918 €
Health insurance	4 933 €	5 997 €
Foresight		17 153 €
Annual leave	46 216 €	39 559 €
Social debts	136 856 €	134 191 €
Suppliers	23 329 €	10 300 €
Invoices to receive	10 056 €	9 275 €
Suppliers	33 385 €	19 575 €
China - Special Funds		60 268 €
Other Debts		60 268 €

Note 10 Employee benefits detail

Employee benefits include pension funds to 2 342 770 €

No additional provision has been recorded at 31 December 2020.

The total of rights acquired, evaluated by an actuary in 2019, amounts to:

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 - Réestimation	2 543 151 €
Au 31/12/2020	2 515 826 €
Au 31/12/2021	2 487 711 €
Au 31/12/2022	2 459 016 €
Au 31/12/2023	2 417 449 €

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 2 118 200 € which decomposes:

	2020	2019
Member State contributions	2 030 000 €	2 030 000 €
Corresponding Members	88 200 €	88 200 €
Total State contributions	2 118 200 €	2 118 200 €

Note 13 Other operating revenue and income detail

The amount of other products, 75 600 € is:

	2020	2019
Certificats	75 600 €	78 050 €
Others		10 646 €
Total State contributions	75 600 €	88 696 €

Note 14 Staff expenses detail

The total staff costs of 1 583 637 € is divided into:

	2020	2019
Salary BIML	1 165 892 €	1 199 688 €
Social contributions	350 121 €	321 110 €
Retired OIML staff	67 624 €	67 083 €
Additional temporary staff / secondments		23 149 €
Total staff costs	1 583 637 €	1 611 031 €

Note 15 Running costs detail

Total running costs of 57 024 € including main items are

	2020	2019
Water & Electricity	12 831 €	14 729 €
Supplies	5 822 €	3 023 €
Maintenance & repair	26 776 €	54 356 €
Insurance	9 848 €	6 574 €
Property tax	1 747 €	1 723 €
Total running costs	57 024 €	80 405 €

Note 16 Administrative costs detail

The amount of administrative costs is 33 661 € and is divided into:

	2020	2019
Administrative supplies	714 €	1 945 €
Maintenance	24 044 €	44 351 €
Documentation	254 €	1 651 €
Fees	6 887 €	23 692 €
Phone	1 761 €	3 634 €
Total administrative costs	33 661 €	75 272 €

Note 17 Communication costs detail

The total cost of communication, 54 654 €, equal to:

	2020	2019
Publications and medals		3 205 €
Postal	2 845 €	4 333 €
Carriers	23 €	5 809 €
Internet	51 787 €	35 022 €
Total communication costs	54 654 €	48 369 €

Note 18 Meeting costs detail

The retail cost of meeting, 21 061 € is:

	2020	2019
Receptions	1 621 €	5 446 €
CIML	19 440 €	90 726 €
Total meeting & organisational costs, including travel costs	21 061 €	96 172 €

Note 19 Travel and accomodation costs detail

The amount of travel and missions of 16 703 € is divided into:

	2020	2019
Travel	11 117 €	41 506 €
Missions	5 586 €	35 083 €
Total travel costs (OIML operational)	16 703 €	76 589 €

Note 20 Miscellaneous costs detail

Miscellaneous expenses, 43 712 € corresponding to:

	2020	2019
OIT	908 €	
Moving expenses	27 278 €	41 893 €
Tips	450 €	1 330 €
Bank charges	5 192 €	7 540 €
Various expenses	9 884 €	9 743 €
Total miscellaneous costs	43 712 €	60 506 €

Note 21 Specials funds detail

	2020	2019
Support for CEEMS activity		
Training for technical work	331 €	12 105 €
Search for AD		
Total specials funds	331 €	12 105 €

Note 22 Depreciation and recovering detail

The total of endowments to depreciations and to provisions is 178 612 €

Annual endowment	2020	2019
Software	10 292 €	12 863 €
Buildings	48 798 €	48 798 €
General facilities	74 667 €	73 469 €
Fittings	35 492 €	73 159 €
Office equipment	1 458 €	2 538 €
IT equipment	12 185 €	16 216 €
Computer server system	12 810 €	15 867 €
Furniture	1 109 €	1 210 €
Total endowment to depreciations	196 812 €	244 119 €
Clients accounts - provision	-18 200 €	-9 800 €
Pension system		
Total annual endowments	178 612 €	234 319 €

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 2020 is:

- Loss on bad debt :	0 €
- Depreciation allowance claim:	0 €
- Reversal of provision for receivables :	18 200 €
	<hr/>
- Either a charge in the 2020 financial statements :	18 200 €

Note 23 Extraordinary income detail

Extraordinary income recorded during the 2020 financial year for 55 238 €corresponding to:

- 2018 tax refund for M PATORAY :	20 725 €
- Reimbursement of the AXA insurance provident fund :	9 585 €
- CEEMS advanced balance – China :	24 866 €

Note 24 Extraordinary expenses detail

The exceptional charge for the year, 9 945 € mainly corresponds to :

- Recovery of 10 years on unpaid VAT	
In the work – see Note 4 :	9 945 €

5 STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	Capital	Reserves	Revaluation Building	Accumulated results	Result	Total
Net at 01/01/2019	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Result of the year					-79 574 €	
Allocation resolution 2016/2 - 15th International Conference		-408 056 €				
Net at 31/12/2019	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €
Net at 01/01/2020	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €
Result of the year					251 828 €	
Allocation resolution 2016/2 - 15th International Conference		-79 574 €				
Net at 31/12/2020	55 324 €	1 031 156 €	2 916 837 €	-1 890 560 €	251 828 €	2 364 585 €

6 CASH-FLOW STATEMENT AT 31 DECEMBER 2020

CASH-FLOW STATEMENT AT DECEMBER 31, 2020		
	2020	2019
Balance of activities	251 828	-79 574
+/- Net endowment to depreciations and provisions	178 612	234 319
+ Impact résolution 11 & 12	0	0
+ Nett Value of assets sold	0	0
CAPACITY TO AUTOFINANCE	430 440	154 745
+/- Variation in the Working Capital requirement related to the activity	-258 659	18 320
NET FLUX OF CASHFLOW GENERATED BY THE ACTIVITY	171 781	173 065
- Outgoing related to the acquirements of assets	-71 276	-49 792
+/- Variation of loans and advances granted	0	0
NET FLUX OF CASHFLOW GENERATED BY TH INVESTMENT	-71 276	-49 792
VARIATION IN NET CASHFLOW	100 505	123 273
OPENING CASH	1 526 450	1 403 176
CLOSING CASH	1 626 955	1 526 450
DIFFERENCE	0	0



Comptes annuels de l'exercice clos le

31 décembre 2020

Rapport établi le 28 mai 2021

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1 ETAT DE LA SITUATION FINANCIERE AU 31 DECEMBRE 2020

ACTIF	31/12/2020	31/12/2019
Actifs à court terme		
Disponibilités	1 626 955 €	1 526 450 €
Créances Etats membres	570 150 €	261 300 €
Créances Membres Correspondants	83 900 €	78 790 €
Autres Créances – Certificats	5 600 €	4 200 €
Autres créances	59 770 €	54 157 €
Charges constatées d'avance	19 318 €	16 225 €
TOTAL (I)	2 365 693 €	1 941 121 €
Actifs à long terme		
Immobilisations financières	420 €	420 €
Terrain	1 050 000 €	1 050 000 €
Immeubles - murs	1 134 542 €	1 183 340 €
Agencements	493 035 €	603 194 €
Matériel de bureau et informatique	70 599 €	36 760 €
Mobilier	6 868 €	7 978 €
Propriété Nom OIML	30 576 €	30 576 €
Logiciels	12 442 €	11 751 €
TOTAL (II)	2 798 482 €	2 924 018 €
TOTAL GENERAL (I à II)	5 164 174 €	4 865 139 €

PASSIF	31/12/2020	31/12/2019
Passifs à court terme		
Créances payées d'avances	286 578 €	195 578 €
Autres dettes	170 242 €	214 034 €
Total passif à court terme (I)	456 819 €	409 612 €
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)	2 364 585 €	2 112 757 €
Apports en capital	55 324 €	55 324 €
Ecart réévaluation immeuble	2 916 837 €	2 916 837 €
Réserves et report à nouveau	-859 404 €	-779 830 €
Résultat	251 828 €	-79 574 €
Total actif net (IV)	2 364 585 €	2 112 757 €
Solde net (III-IV)	0 €	0 €

2 ETAT DE LA PERFORMANCE FINANCIERE 2020

PRODUITS EXPLOITATION	31/12/2020	31/12/2019
Participation contributive Etats Membres	2 118 200 €	2 118 200 €
Autres produits opérationnels	75 600 €	88 696 €
Total produits exploitation (I)	2 193 800 €	2 206 896 €
CHARGES EXPLOITATION		
Rémunérations, salaires et avantages du personnel	1 583 637 €	1 611 031 €
Charges liées à l'activité	217 261 €	439 676 €
Dotations aux amortissements	196 812 €	244 119 €
Régularisation Comptes clients	-18 200 €	-9 840 €
Autres charges opérationnelles		
Total charges exploitation (II)	1 979 510 €	2 284 986 €
RESULTAT D'EXPLOITATION (III=I-II)	214 290 €	-78 091 €
Résultat financier	-7 755 €	8 260 €
Résultat exceptionnel	45 293 €	-9 743 €
Total produits / charges non opérationnels (IV)	37 538 €	-1 483 €
SOLDE NET DE L'EXERCICE	251 828 €	-79 574 €

3 ETAT BUDGETAIRE

Exécution du budget	2019	2019	2020	2020
	Voté	Réalisé	Voté	Réalisé
CHARGES				
Personnel en activité	1 388 768 €	1 520 798 €	1 420 220 €	1 516 013 €
Retraites	116 392 €	67 083 €	118 720 €	67 624 €
Personnel temporaire supplémentaire / détachement		23 149 €		
Total charges de personnel	1 505 160 €	1 611 031 €	1 538 939 €	1 583 637 €
Coûts de fonctionnement	78 258 €	80 405 €	79 823 €	57 024 €
Coûts administratif	74 116 €	75 272 €	75 400 €	33 661 €
Coûts de communication	63 798 €	48 369 €	64 774 €	54 654 €
Cout de réunion - CIML	114 139 €	96 172 €	135 310 €	21 061 €
Voyages et déplacements	97 374 €	76 589 €	99 322 €	16 703 €
Frais divers	21 312 €	60 506 €	21 567 €	43 712 €
Fonds spéciaux pour développement	35 000 €		35 000 €	
Training for technical work	75 000 €	12 105 €		331 €
Frais recherche adjoint & Directeur	30 000 €			
Total autres charges	588 997 €	449 419 €	511 196 €	227 145 €
Dotation aux amortissements	189 250 €	244 119 €	155 500 €	196 812 €
Provision pour retraite				
Provision pour créances impayées	14 000 €	-9 800 €	14 000 €	-18 200 €
Total dépréciations et provisions	203 250 €	234 319 €	169 500 €	178 612 €
Total charges	2 297 407 €	2 294 770 €	2 219 635 €	1 989 394 €
PRODUITS				
Contributions EM	2 044 000 €	2 030 000 €	2 044 000 €	2 030 000 €
Abonnements des MC	91 000 €	88 200 €	91 000 €	88 200 €
Revenus des Certificats	80 500 €	78 050 €	80 500 €	75 600 €
Revenus financiers	8 500 €	8 260 €	9 000 €	-7 755 €
Autres produits		10 686 €		55 177 €
Total produits	2 224 000 €	2 215 195 €	2 224 500 €	2 241 222 €
Résultat	-73 407 €	-79 574 €	4 865 €	251 828 €

4 NOTES ANNEXES

L'exercice a une durée de 12 mois, recouvrant la période du 1^{er} janvier au 31 décembre 2020.

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
- * Propriété nom OIML..... 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 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	31/12/2020	31/12/2019
LCL placements	319 054 €	617 597 €
SG placement	445 382 €	444 912 €
Chèques Postaux		99 €
Crédit Lyonnais	449 433 €	74 102 €
Société Générale	389 048 €	338 310 €
Caisse	530 €	564 €
Banque de Berne	23 508 €	50 865 €
Intérêts courus à recevoir		
Total	1 626 955 €	1 526 450 €

Note 3 Analyse des soldes des Etats Membres

Les créances s'analysent comme suit :

Créances "clients"	31/12/2020	31/12/2019
<u>Actif</u>		
Etats membres	722 650 €	432 000 €
Membres correspondants	83 900 €	78 790 €
Autres clients	5 600 €	4 200 €
Provisions dépréciation	-152 500 €	-170 700 €
<u>Passif</u>		
Etats membres - Avances	-258 550 €	-174 550 €
Membres correspondants - Avances	-28 028 €	-21 028 €
Total	373 072 €	148 712 €

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

Etats Membres	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
ALGERIE			28 000
ARABIE SAOUDITE	-28 000	-28 000	-28 000
AUTRICHE - Avance	-14 000	-14 000	-14 000
BRESIL	224 000	112 000	112 000
BULGARIE - Avance	-14 000	-14 000	-14 000
CAMEROUN	14 000	28 000	42 000
CANADA - Avance	-28 000		-28 000
COLOMBIE			3 000
R.P.D. De Corée			10 700
CROATIE - Avance	-14 000	-14 000	-14 000
CUBA	56 000	28 000	
EGYPTE - Avance	-28 000		28 000
ETHIOPIE	42 000	42 000	42 000
HONGRIE	-14 000	-14 000	
INDONESIE	56 000		
IRAN	168 000	112 000	56 000
IRLANDE - Avance	-14 000	-14 000	-14 000
ISRAEL	28 000	14 000	
KENYA - Avance	-6 550	-6 550	-20 550
LIBAN	42 000	42 000	42 000
NVLE ZELANDE	14 000	14 000	
PAKISTAN	28 000		28 000
PAYS BAS - Avance	-28 000		
POLOGNE - Avance	-28 000	-28 000	-28 000
PORTUGAL – Avance	-14 000	-14 000	-14 000
REP. SLOVAQUE - Avance	-14 000	-14 000	-14 000
REP. TANZANIE	14 000		
SLOVENIE - Avance	-14 000	-14 000	-14 000
TUNISIE	14 000	14 000	
ZAMBIE	22 650	26 000	26 000
	464 100	257 450	215 150

Membres Correspondants	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
ARGENTINE	2 800	2 800	1 400
AZERBAIDJAN	2 800	1 400	1 400
BANGLADESH	1 400		2 800
BARBADE	1 400		
BENIN		4 200	4 200
BOTSWANA	-1 400		
BURKINA FASO	4 200	4 200	4 200
COMORES	4 200	4 200	4 200
COREE DU NORD	4 200	4 200	4 200
REP. DOMINICAINE	1 400		
EMIRATS ARABES UNIS	-1 400	1 400	
GABON	4 200	4 200	4 200
GAMBIE - UNIDO	4 200	4 200	4 200
GEORGIE - Avance		-1 400	-1 400
GHANA	1 400		
GUATEMALA	1 400	1 400	1 400
GUINEE - Avance	-2 111	-3 511	-4 911
HONG KONG - Avance	-4 200	-2 800	-4 200
IRAK	2 800	1 400	1 400
ISLANDE - Avance	-1 400	-1 400	
JORDANIE - Avance	-1 400		-1 400
KIRGHIZISTAN	1 400		1 400
KOWEIT - Avance			-1 400
LETTONIE - Avance	-1 400	-1 400	-1 400
LIBYE	4 200	4 200	4 200
LIBERIA - UNIDO	4 100	4 100	4 100
LITUANIE - Avance	-1 400	-1 400	-1 400
MADAGASCAR	1 400		
MALI - Avance	-1 400		
MALTE - Avance	-1 400	-1 400	
MAURICE - Avance			-1 400
MAURITANIE	4 200	4 200	4 200
MONTENEGRO - Avance	-1 400	-1 400	-1 400
NAMIBIE	1 400		
NEPAL	-1 400		
NICARAGUA	4 200	4 200	4 200
NIGERIA	2 800	1 400	
OUGANDA	2 800	1 400	
PANAMA - Avance	-3 517	-4 917	-6 317

Membres Correspondants	Situation au 31/12/2020	Situation au 31/12/2019	Situation au 31/12/2018
PAPOUASIE – NOUVELLE GUINEE		2 800	1 400
PARAGUAY		2 800	2 800
QUATAR			2 800
RWANDA		1 890	1 890
SIERRA LEONE - UNIDO	1 400		1 400
SINGAPOUR - Avance	-1 400		-1 400
SOUDAN	2 800	1 400	
SYRIE	4 200	4 200	4 200
TADJIKISTAN	4 200	4 200	4 200
TRINITE & TOBAGO	-1 400		
URUGUAY - Avance	-1 400	-1 400	-2 800
YEMEN	4 200	4 200	4 200
ZIMBABWE	4 200	4 200	2 800
	55 872	57 762	47 962

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

Pays	Provision au 31/12/2020	Provision au 31/12/2019
CAMEROUN	14 000 €	28 000 €
ETHIOPIE	42 000 €	42 000 €
LIBAN	42 000 €	42 000 €
BENIN		4 200 €
BURKINA FASO	4 200 €	4 200 €
COMMORES	4 200 €	4 200 €
COREE DU NORD	4 200 €	4 200 €
GABON	4 200 €	4 200 €
GAMBIE	4 200 €	4 200 €
LYBIE	4 200 €	4 200 €
LIBERIA	4 100 €	4 100 €
MAURITANIE	4 200 €	4 200 €
NICARAGUA	4 200 €	4 200 €
SYRIE	4 200 €	4 200 €
TADJIKISTAN	4 200 €	4 200 €
YEMEN	4 200 €	4 200 €
ZIMBABWE	4 200 €	4 200 €
Total provisions	152 500 €	170 700 €

Note 4 Détail des autres créances

Les autres créances d'un montant de 59 770 € comprennent essentiellement, une régularisation de la prévoyance AXA pour 4 353 €, la TVA en attente de remboursement pour un montant de 22 473 €, la TVA non remboursée sur les travaux pour un montant de 30 834 €. 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 19 318 € comprennent principalement des paiements de services annuels ou d'abonnements dont une partie relève de l'exercice 2021.

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

	31/12/2020			31/12/2019		
	Brut	Amort.	Net	Brut	Amort.	Net
Logiciels	38 202 €	25 761 €	12 442 €	28 671 €	16 920 €	11 751 €
Propriété Nom OIML	30 576 €		30 576 €	30 576 €		30 576 €
Terrain	1 050 000 €		1 050 000 €	1 050 000 €		1 050 000 €
Immeubles – murs	1 629 889 €	495 347 €	1 134 542 €	1 629 889 €	446 549 €	1 183 340 €
Installations générales	742 588 €	397 819 €	344 769 €	742 588 €	323 152 €	419 436 €
Agencements	735 169 €	586 903 €	148 266 €	735 169 €	551 411 €	183 757 €
Matériel de bureau	9 517 €	9 054 €	463 €	13 349 €	11 427 €	1 922 €
Matériel informatique	43 316 €	33 925 €	9 391 €	70 551 €	54 032 €	16 519 €
Serveur système	75 355 €	14 611 €	60 744 €	102 928 €	84 608 €	18 319 €
Mobilier	11 332 €	4 464 €	6 868 €	15 087 €	7 110 €	7 978 €
TOTAL 31/12	4 365 945 €	1 567 884 €	2 798 062 €	4 418 808 €	1 495 210 €	2 923 598 €
TOTAL 01/01	4 418 808 €	1 495 210 €	2 923 598 €	4 412 766 €	1 294 841 €	3 117 925 €
Variation de l'exercice	-52 863 €	72 674 €	-125 537 €	6 042 €	200 369 €	-194 327 €

Note 9 Détail des autres dettes

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

	31/12/2020	31/12/2019
Urssaf	78 648 €	64 564 €
Ircantec	6 906 €	6 918 €
Mutuelle	4 933 €	5 997 €
Prévoyance		17 153 €
Congés payés	46 216 €	39 559 €
Dettes sociales	136 856 €	134 191 €
Fournisseurs	23 329 €	10 300 €
Factures non parvenues	10 056 €	9 275 €
Fournisseurs	33 385 €	19 575 €
Avance Chine - Fonds Spéciaux		60 268 €
Autres dettes		60 268 €

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 2020.

Le total des droits à retraite acquis par le personnel, évalués par un actuair e en 2019 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 - Réestimation	2 543 151 €
Au 31/12/2020	2 515 826 €
Au 31/12/2021	2 487 711 €
Au 31/12/2022	2 459 016 €
Au 31/12/2023	2 417 449 €

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 2 118 200 € qui se décompose en :

	2020	2019
Etats Membres	2 030 000 €	2 030 000 €
Membres Correspondants	88 200 €	88 200 €
Total contributions des Etats	2 118 200 €	2 118 200 €

Note 13 Détail des autres ventes et autres produits

Le montant des autres produits, 75 600 € correspond à :

	2020	2019
Certificats	75 600 €	78 050 €
Divers		10 646 €
Total contributions des Etats	75 600 €	88 696 €

Note 14 Détail des charges de personnel

Le total des charges de personnel est de 1 583 637 € et se décompose en :

	2020	2019
Salaires BIML	1 165 892 €	1 199 688 €
Cotisations sociales	350 121 €	321 110 €
Retraités OIML	67 624 €	67 083 €
Personnel temporaire supplémentaire / détachement		23 149 €
Total charges de personnel	1 583 637 €	1 611 031 €

Note 15 Détail des couts de fonctionnement

Le total des couts de fonctionnement est de 57 024 € dont les principaux postes sont :

	2020	2019
Eau & Electricité	12 831 €	14 729 €
Fournitures	5 822 €	3 023 €
Entretien et réparation	26 776 €	54 356 €
Prime Assurance	9 848 €	6 574 €
Taxe foncière et balayage	1 747 €	1 723 €
Total couts de fonctionnement	57 024 €	80 405 €

Note 16 Détail des couts administratif

Le montant des couts administratif représente 33 661 € et se décompose en :

	2020	2019
Fournitures administratives	714 €	1 945 €
Maintenance	24 044 €	44 351 €
Documentation	254 €	1 651 €
Honoraires	6 887 €	23 692 €
Téléphone	1 761 €	3 634 €
Total couts administratif	33 661 €	75 272 €

Note 17 Détail des couts de communication

Le total des couts de communication, 54 654 € correspond à :

	2020	2019
Publications et Médaille		3 205 €
Affranchissement postaux	2 845 €	4 333 €
Transporteurs	23 €	5 809 €
Internet	51 787 €	35 022 €
Total couts communication	54 654 €	48 369 €

Note 18 Détail des couts de réunion

Le détail des couts de réunion, 21 061 € est de :

	2020	2019
Réceptions	1 621 €	5 446 €
CIML	19 440 €	90 726 €
Total des frais de réunion et d'organisation, y compris frais de déplacement	21 061 €	96 172 €

Note 19 Détail des couts de voyages et déplacements

Le montant des voyages et déplacements est de 16 703 € et se décompose en :

	2020	2019
Voyage	11 117 €	41 506 €
Missions	5 586 €	35 083 €
Total frais de déplacements (OIML opérationnel)	16 703 €	76 589 €

Note 20 Détail des couts des frais divers

Les frais divers, 43 712 € correspondent à :

	2020	2019
OIT	908 €	
Déménagements	27 278 €	41 893 €
Pourboires	450 €	1 330 €
Services bancaires	5 192 €	7 540 €
Charges diverses	9 884 €	9 743 €
Total frais divers	43 712 €	60 506 €

Note 21 Détail des fonds spéciaux

	2020	2019
Support pour activités CEEMS		
Fonds formation travaux techniques	331 €	12 105 €
Fonds recherche AD		
Total fonds speciaux	331 €	12 105 €

Note 22 Détail des dotations / reprises de provisions

Le total des dotations aux amortissements et aux provisions est de 178 612 €

Dotation de l'exercice	2020	2019
Logiciels	10 292 €	12 863 €
Bâtiments	48 798 €	48 798 €
Installations générales	74 667 €	73 469 €
Agencements	35 492 €	73 159 €
Matériel de bureau	1 458 €	2 538 €
Matériel informatique	12 185 €	16 216 €
Serveur système	12 810 €	15 867 €
Mobilier	1 109 €	1 210 €
Total dotation aux amortissements	196 812 €	244 119 €
Comptes clients - provision	-18 200 €	-9 800 €
Fonds de pension		
Total dotations de l'exercice	178 612 €	234 319 €

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 2020 est :

- Perte sur créances irrécouvrables :	0 €
- Dotation provision créances :	0 €
- Reprise provision créances :	18 200 €
- Soit un produit sur les comptes 2020 :	18 200 €

Note 23 Détail des produits exceptionnels

Les produits exceptionnels constatés au cours de l'exercice 2020, 55 238 € correspondent à :

- Remboursement des impôts 2018 de M PATORAY :	20 725 €
- Remboursement de la prévoyance AXA :	9 585 €
- Solde avances CEEMS – Chine :	24 866 €

Note 24 Détail des charges exceptionnelles

La charge exceptionnelle de l'exercice, 9 945 € correspond principalement à :

- reprise de la TVA non remboursée sur les travaux sur 10 ans – cf Note 4 :	9 945 €
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5 VARIATION DES CAPITAUX PROPRES

	Capital	Réserves	Réévaluation Immeuble	Report à nouveau	Résultat	Total
Solde net au 01/01/2019	55 324 €	1 518 786 €	2 916 837 €	-1 890 560 €	-408 056 €	2 192 331 €
Résultat de l'exercice					-79 574 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		-408 056 €				
Solde net au 31/12/2019	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €
Solde net au 01/01/2020	55 324 €	1 110 730 €	2 916 837 €	-1 890 560 €	-79 574 €	2 112 757 €
Résultat de l'exercice					251 828 €	
Affectation résolution 2016/2 - 15ème Conférence Internationale		-79 574 €				
Solde net au 31/12/2020	55 324 €	1 031 156 €	2 916 837 €	-1 890 560 €	251 828 €	2 364 585 €

6 TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2020

TABLEAU DES FLUX DE TRESORERIE AU 31 DECEMBRE 2020		
	2020	2019
Solde des activités	251 828	-79 574
+/- Dotations - reprises aux amortissements et provisions	178 612	234 319
+ Impact résolution 11 & 12	0	0
+ Valeur nette comptable des immobilisations cédées	0	0
CAPACITE D'AUTOFINANCEMENT	430 440	154 745
+/- Variation du BFR lié à l'activité	-258 659	18 320
FLUX NET DE TRESORERIE GENERE PAR L'ACTIVITE	171 781	173 065
- Décaissements liés à l'acquisition d'immobilisations	-71 276	-49 792
+/- Variation des prêts et avances consentis	0	0
FLUX NET DE TRESORERIE GENERE PAR L'INVESTISSEMENT	-71 276	-49 792
VARIATION DE LA TRESORERIE NETTE	100 505	123 273
TRESORERIE D'OUVERTURE	1 526 450	1 403 176
TRESORERIE DE CLOTURE	1 626 955	1 526 450
ECART	0	0

Annex B

16th Conference – Agenda Item 10

Budget for the 2022–2025 financial period

By Activity	2022	2023	2024	2025	Totals
	Budget	Budget	Budget	Budget	Budget
Internal administration	1 068 300 €	1 194 440 €	1 045 203 €	1 009 471 €	4 317 415 €
Technical work	194 451 €	205 092 €	205 677 €	208 436 €	813 656 €
OIML-CS	129 119 €	136 895 €	137 323 €	139 294 €	542 631 €
CEEMS	85 614 €	90 432 €	91 077 €	91 918 €	359 042 €
CIML (no staff)	133 920 €	125 545 €	189 963 €	156 500 €	605 928 €
CIML (staff)	228 220 €	243 380 €	244 214 €	248 055 €	963 870 €
Governance	139 859 €	148 754 €	149 643 €	151 497 €	589 754 €
Communications	136 242 €	144 482 €	144 943 €	147 037 €	572 704 €
Liaison activities	157 272 €	164 020 €	162 880 €	164 039 €	648 211 €
Training	57 777 €	60 618 €	60 774 €	61 494 €	240 663 €
Membership	124 789 €	159 912 €	183 509 €	236 859 €	705 070 €
TOTAL	2 455 564 €	2 673 572 €	2 615 206 €	2 614 602 €	10 358 944 €

By Cost	2022	2023	2024	2025	Totals
	Budget	Budget	Budget	Budget	Budget
Staff costs	1 673 865 €	1 785 053 €	1 791 165 €	1 819 342 €	7 069 424 €
Pensions	68 060 €	68 253 €	68 382 €	68 437 €	273 132 €
Travel and "deplacements" (staff)	105 100 €	105 100 €	105 100 €	105 100 €	420 400 €
Travel and "deplacements" (non-staff)	5 700 €	5 700 €	5 700 €	5 700 €	22 800 €
Operating costs	259 874 €	364 121 €	266 194 €	267 061 €	1 157 250 €
Depreciation	206 295 €	190 042 €	135 842 €	118 349 €	650 527 €
Miscellaneous	1 000 €	1 000 €	1 000 €	1 000 €	4 000 €
Uncollected funds	1 750 €	28 758 €	51 860 €	73 114 €	155 482 €
CIML (not including staff cost)	133 920 €	125 545 €	189 963 €	156 500 €	605 928 €
TOTAL	2 455 564 €	2 673 572 €	2 615 206 €	2 614 602 €	10 358 944 €

INCOME	2022	2023	2024	2025	Totals
	Budget	Budget	Budget	Budget	Budget
Members contributions	2 087 400 €	2 131 200 €	2 160 800 €	2 190 400 €	8 569 800 €
Corresponding Members subscriptions	90 880 €	171 140 €	239 080 €	303 420 €	804 520 €
OIML-CS certificates	91 000 €	94 500 €	98 000 €	101 500 €	385 000 €
Financial income	2 500 €	2 500 €	2 500 €	2 500 €	10 000 €
CIML participation fees	11 300 €	11 300 €	11 300 €	6 800 €	40 700 €
Other income	0 €	0 €	0 €	0 €	0 €
TOTAL	2 283 080 €	2 410 640 €	2 511 680 €	2 604 620 €	9 810 020 €

RESULT	2022	2023	2024	2025	Totals
		-172 484 €	-262 932 €	-103 526 €	-9 982 €

Annex C

16th Conference – Agenda Item 12

Sanctioning of OIML publications

Below is a list of all Recommendations and Documents approved by the CIML since the last Conference.

Year	Number	Approval method	Type	Title
2017	R 80	52nd CIML Meeting	Recommendation	Road and rail tankers with level gauging
2017	R 61	52nd CIML Meeting	Recommendation	Automatic gravimetric filling instruments
2017	R 60	52nd CIML Meeting	Recommendation	Metrological regulation for load cells
2018	R 139	53rd CIML Meeting	Recommendation	Compressed gaseous fuel measuring systems for vehicles (Parts 1, 2 and 3)
2018	D 32	53rd CIML Meeting	Document	Guide for the application of ISO/IEC 17065 to assessment of certification bodies in legal metrology
2019	D 31	54th CIML Meeting	Document	General requirements for software controlled measuring instruments
2019	D 33	54th CIML Meeting	Document	Reference standard liquids (Newtonian viscosity standard for the calibration and verification of viscometers)
2019	D 34	54th CIML Meeting	Document	Conformity to Type (CTT) - Pre-market conformity assessment of measuring instruments
2019	R 117	54th CIML Meeting	Recommendation	Dynamic measuring instruments for liquids other than water
2020	R 148	55th CIML Meeting	Recommendation	Non-invasive non-automated sphygmomanometers
2020	R 149	55th CIML Meeting	Recommendation	Non-invasive automated sphygmomanometers
2020	R 150	55th CIML Meeting	Recommendation	Continuous totalizing automatic weighing instruments of the arched chute type
2020	R 129	55th CIML Meeting	Recommendation	Multi-dimensional measuring instruments
2020	D 1	55th CIML Meeting	Document	National metrology systems – Developing the institutional and legislative framework
2020	D 30	Direct CIML online approval	Document	Guide for the application of ISO/IEC 17025 to the assessment of Testing Laboratories involved in legal metrology
2020	D 35	55th CIML Meeting	Document	Petroleum measurement tables
2020	D 36	55th CIML Meeting	Document	Pipe provers for testing measuring systems for liquids
2020	R 16-1	55th CIML Meeting	Withdrawal	Non-invasive non-automated sphygmomanometers

Year	Number	Approval method	Type	Title
2020	R 16-2	55th CIML Meeting	Withdrawal	Non-invasive automated sphygmomanometers
2020	R 63	55th CIML Meeting	Withdrawal	Petroleum measurement tables
2020	R 119	55th CIML Meeting	Withdrawal	Pipe provers for testing of measuring systems for liquids other than water
2021	R 126	56th CIML Meeting	Recommendation	Evidential breath analysers
2021	R 60	56th CIML Meeting	Recommendation (Update)	Metrological regulation for load cells