

9. The Director of the International Bureau attends the sittings of the Congresses or conferences, and takes part in the discussions, but without the power of voting.

10. On the subject of his proceedings he makes an annual report, which is communicated to all the administrations of the Union.

11. The official language of the International Bureau is the French language.

12. It is the duty of the International Bureau to publish an alphabetical dictionary of all the Post Offices of the world, with special indications of such of those offices as undertake services which have not yet become general. That dictionary is kept up to date by means of supplements, or in any other manner which the International Bureau shall consider suitable.

The dictionary mentioned in the present paragraph is delivered at prime cost to the administrations which apply for it.

XXXVI.—*Central Office of Accounting and Liquidation of Accounts between the Administrations of the Union.*

1. It is the duty of the International Bureau of the Universal Postal Union to effect the balance and liquidation of accounts of every description relative to the international postal service between administrations of countries of the Union which have the franc for their monetary unit, or which are agreed on the rate of conversion of their money into francs and centimes (specie).

The administrations which intend to claim for this service of liquidation the assistance of the International Bureau arrange accordingly with each other and with the bureau.

Notwithstanding its adhesion each administration retains the right of preparing at will special accounts for different branches of the service, and of effecting the settlement of them at its own convenience with the corresponding administrations, without employing the medium of the International Bureau, to which, according to the tenor of the preceding paragraph, it merely indicates for what branches of the service and in respect of what countries it applies for the help of the bureau.

At the request of the administrations concerned, telegraph accounts can also be notified to the International Bureau, to be included in the setting off of balances.

Administrations which shall have used the medium of the International Bureau for the balancing and liquidation of accounts may cease to use that medium three months after giving notice to the said bureau to that effect.

2. After having checked and accepted their accounts, the administrations furnish to each other reciprocally acknowledgments of their debit, made out in francs and centimes, stating therein the nature, the period, and the result of the account.

3. Each administration addresses monthly to the International Bureau a table showing the total credit due to it on the individual accounts, as well as the total of the sums which are due to it from each of the contracting administrations; each credit appearing in this table must be substantiated by an acknowledgment from the indebted office.

This table should reach the International Bureau not later than the 19th of each month; otherwise its liquidation is liable to be deferred until the following month.

4. The International Bureau ascertains, by comparing the acknowledgments, if the tables are correct. Every correction that is necessary is notified to the offices concerned.

The debit of each administration to another is carried forward into a summary; and, in order to arrive at the total amount owing by each administration, it suffices to add up the different columns of this summary.

5. The International Bureau combines the tables and the summaries in one general balance-sheet showing—

- (a.) The total of the debit and of the credit of each administration;
- (b.) The balance against or in favour of each administration, representing the difference between the total of the debit and the total of the credit;
- (c.) The sums to be paid by some of the members of the Union to a single administration, or, reciprocally, the sums to be paid by the latter to the former.

The totals of the two categories of balances under (a) and (b) must of necessity be equal.

It shall be arranged, as far as possible, that each administration, in order to liquidate its debts, shall have to make only one or two distinct payments.

Nevertheless, an administration which habitually finds a sum exceeding 50,000 francs due to it from another administration has the right to claim remittances on account.

These remittances on account are entered, both by the creditor administration and by the debtor administration, at the foot of the tables to be forwarded to the International Bureau (see § 3).

6. The acknowledgments (see § 3) transmitted to the International Bureau with the tables are classified according to the different administrations.

They serve as the basis for settling the accounts of each of the administrations concerned. In this settlement there should appear—

- (a.) The sums relating to the special accounts concerning the different exchanges;
- (b.) The total of the sums resulting from all the special accounts with respect to each of the administrations concerned;
- (c.) The totals of the sums due to all the creditor administrations on account of each branch of the service, as well as their general total.

This total should be equal to the total of the debit which appears in the summary.

At the foot of the liquidation account, the balance is prepared between the total of the debit and the total of the credit resulting from the tables forwarded by the administrations to the International Bureau (see § 3). The net amount of the debit or of the credit should be equal to the debit balance or to the credit balance carried into the general balance-sheet. Moreover, the liquidation account determines the manner of settlement—that is to say, it indicates the administrations to which payment must be made by the administration indebted.

The liquidation accounts must be transmitted to the administrations interested by the International Bureau not later than the 22nd of each month.