

**To:** LMSC Executive Committee  
**Subject:** LMSC Working Group Financial Issues  
**From:** Bill Quackenbush, Treasurer  
**Date:** revised July 22, 2003

Recent disclosures concerning the use of registration fees collected for 802.11 and 802.15 interim sessions suggest that the financial activities of these two Working Groups and their Chairs are in violation of the Working Groups' own Operating Rules, the LMSC Policies & Procedures, the IEEE Policies and perhaps the rules and/or policies of other superior IEEE entities.

### **LMSC Policies & Procedures**

The LMSC Policies & Procedures (<http://grouper.ieee.org/groups/802/rules.pdf>) contains the following provisions regarding Working Group/Technical Advisory Group financial activity.

**Section 5.1.4.4 Working Group Chair's Authority** among other things gives the WG Chair the authority to

“g) Collect fees to meet Working Group expenses”.

**Section 5.1.4.3 Working Group Chair's Responsibilities among other things** requires that the WG Chair

“d) Provide a full accounting to the LMSC Treasurer of all fees collected and retained, under authority of 5.1.4.4 Working Group Chair's Authority, to meet Working Group expenses, and the disposition of these funds.

**Section 5.2 LMSC Technical Advisory Groups (TAG)** requires that

“The function of a Technical Advisory Group is to provide assistance to Working Groups and/or the Executive Committee. The TAGs operate under the same rules as the Working Groups, with the following exceptions:” None of the exceptions apply to TAG financial activities.

Section 5.1.4.4 of the LMSC P&P explicitly gives the Working Group chair the authority to collect fees, but nowhere is the chair explicitly authorized to disburse or retain any of the collected fees. Section 5.1.4.3 appears to imply such authority, and the authority to collect fees makes no sense without a corresponding authority to disburse and/or partially retain such fees. Therefore, it is assumed that the chair of a Working Group has the authority to disburse and/or partially retain the fees the chair is authorized to collect. Section 5.2 imposes the same requirements on Technical Advisory Groups.

## **IEEE Policies**

Sections 10.2.6 through 10.2.8 of the IEEE Policies contain a number of requirements on the financial operations of all IEEE standards development groups

([http://www.ieee.org/portal/index.jsp?pageID=corp\\_level1&path=about/whatis/policies&file=index.xml&xsl=generic.xsl](http://www.ieee.org/portal/index.jsp?pageID=corp_level1&path=about/whatis/policies&file=index.xml&xsl=generic.xsl)).

### **10.2.6 - STANDARDS MEETING BUDGETS**

The IEEE-SA Board of Governors and the IEEE Society, where applicable, shall receive the budgets for all IEEE standards development meetings when the budgeted meeting income or expenses exceeds US \$25,000 per meeting. A copy of the budget shall be sent to IEEE Conference Services at least a year in advance on an annual basis for approval as needed by the IEEE Executive Committee.

For these meetings, the following actions shall be taken:

The budget should provide all needed financial information and be consistent with analysis of the attendance and financial results of any preceding meeting on the same subject. Income, expenses, and reserve funds shall be reported to the IEEE-SA BOG annually, but no later than six months after the close of the fiscal year. All budgets shall be based on nondeficit expectations. However, if a series of meetings are organized, the series should be on a self-sustaining basis. The Sponsor committee, for sufficient reasons, may elect to budget a particular meeting on a deficit basis.

Such a deficit budget will be approved if properly related to the total fiscal picture of the Sponsor committee.

The Sponsor committee assumes the entire risk of deficit; i.e., if a deficit is incurred in the operation of a meeting, that deficit is chargeable against the Sponsor committee. Conversely, if a surplus results from the operation, the surplus will be credited to the Sponsor committee.

If substantial financial changes are made to previously approved budgets, a revised budget should be submitted.

For IEEE Standards meeting budgets that are greater than US \$25,000, failure to submit a budget may result in action from the IEEE-SA BOG.

For IEEE Standards meetings operating without a budget or with a minimal budget, the operating procedures of the committee shall apply.

### **10.2.7 - STANDARDS MEETINGS BANK ACCOUNT SIGNATURES**

It is the policy of IEEE that all bank accounts for IEEE Meetings provide for the signatures of at least two volunteers and the signature of the IEEE Staff Director - Financial Services or designee. For IEEE Standards meetings, the IEEE Staff designee shall be the Managing Director of IEEE Standards. In addition, the term "IEEE-SA" or "IEEE" shall be included in any bank account description.

Bank accounts shall be closed six months after the standards development activity has ceased and if further projects are not planned. Closing bank statement(s) shall be submitted

to the IEEE-SA BOG and the relevant IEEE Society with the final budget report (see 10.1.11).

### **10.2.8 - AUDITING OF STANDARDS MEETINGS FINANCES**

All IEEE Standards Sponsor committees with actual or budgeted meeting income or expenses of US \$100,000 or more per year shall be audited by a professional independent source, outside the sponsoring organizational unit. The IEEE-SA BOG may select an outside accounting firm, another fully qualified resource, or the IEEE Operations Audit Department to arrange for and perform the audit. The selection of such auditors should avoid any conflict of interest with members of the relevant IEEE Standards Sponsor committees.

IEEE Standards Sponsor committees with more than US \$25,000 but less than US \$100,000 in meeting income or expenses per year will be audited on a rotational basis. The IEEE Operations Audit Department will schedule and arrange for the audits of these Standards activities. For those committees not scheduled for an Operations Audit review in a given year, an informal review should be conducted by a committee composed of individuals who have no direct or indirect responsibility for the financial transactions of the committee.

IEEE Standards meetings with a non-IEEE organizational unit, when the IEEE share of annual meeting revenues or expenses are expected to exceed US \$100,000 per year, are required to participate in the audit process. If the cooperating organizational units agree to the audit but refuse to share in the audit fee, the IEEE Sponsor will be assessed an audit fee of no more than 50% of the standard fee rate.

Audit fees shall be incorporated in the budgets of IEEE Standards Sponsor committees and displayed as a separate line on budget reports.

The IEEE Operations Audit staff will assure that committee financials are audited in accordance with the guidelines developed for this purpose.

Audit reports are to be received at IEEE Conference Services 45 days after the annual financial report is submitted.

### **802.11 and 802.15 Operating Rules**

The 802.11 and 802.15 Operating Rules contains the following sections on the financial operation of those Working Groups.

#### **Section 2.3.5. Working Group Treasurer** of the 802.11 Operating Rules:

“802.11 WG operates without treasurer and without treasury unless specified by the Chair. Occasionally there may be a need for short-term funds associated with a particular meeting. Any debts and collections shall take place within that meeting. The sponsoring group or individual will be responsible for financing short-term expenses for interim meetings. It is the responsibility of the sponsoring group or individual to provide a statement of accounts if a meeting registration fee is levied on members and present to the WG at the next WG meeting.”

#### **Section 2.2.5. Treasurer** of the 802.15 Operating rules:

“802.15 WG operates without treasurer and without treasury. Occasionally there may be a need for short-term funds associate with a particular meeting. Any debts and collections shall take place within that meeting. The sponsoring group/individual will be responsible for financing short-term expenses for interim meetings. It is the responsibility of the sponsoring group/individual to provide a statement of accounts if a meeting registration fee is levied on members”.

**Section 8.5.11. Meeting Cost-Sharing** of the 802.15 Operating rules:

“To share the cost of the meeting, the host can charge the participants a "conference fee" of up to \$ 200 total for a 4 or 5 day meeting to bear the cost of:

- the breaks and lunches
- the audio-visuals equipment rental
- the copying and/or machine loan (if not born by the host)
- the meeting rooms (if not negotiated for "free" with the hotel for the business of the guest-rooms)

It is acceptable to assign a fixed cost for each participant, independent of the length of participation of the individual.

Arrange with the hotel for collection of the registration fee to make meeting fee payments easy by:

- Debiting the conference fee from the guest account of those staying at the hotel and crediting to the conference account
- Accepting conference fees from those not staying at the hotel (e.g. locals)
- If the hotel refuses to do so, the host has to go through the chore of collecting money from all participants and writing receipts

As we are not allowed to make a balance between meetings, we suggest that the host assumes a donation as a replacement of the saved travel and expenses cost. This allows the host to calculate a conference fee, so that we have a small shortage amounting to the fees to be paid by 2 to 3 participants. (Experience teaches that late, unexpected, arrivals will diminish this shortage) If at the end of the meeting there is, indeed, a negative balance, we must assume that the meeting coordinator will pay for that in full when undertaking this obligation at the onset.”

**Working Group Interim Session Finances**

With the growth in size of LMSC Working Groups in combination with the weak economic climate, it has become very difficult if not impossible to find hosts for LMSC interim sessions that are willing to underwrite the entire cost of a session. As a consequence, it has become routine that interim session attendees are required to pay a registration fee that nominally covers the expenses of the session and the session host agrees only to guarantee the hotel commitment and cover any deficit.

The LMSC Treasurer has allowed registration fees to be charged for a Working Group or a Working Group sub group interim session without considering the Working Group to have a treasury or having to make a financial report to the LMSC Treasurer if **all** of the following

conditions are met. These conditions were verbally conveyed to LMSC Working Chairs by the previous LMSC Treasurer, Bob Grow.

1. The Host is solely responsible for the logistical and financial planning and execution for the session. The host may contract with one or more meeting planners or similar entities to assist with and/or implement the Host's responsibilities. Such planning and execution is to be done in close consultation and coordination with the Working Group or Working Group sub group Chair(s).
2. The Host is responsible for all contracts and agreements for goods and services provided for the session. The Working Group, Working Group sub group or group Chair shall not be a party to any of these contracts or agreements and may not force the terms of any of these contracts or agreements.
3. The Host may charge session attendees a registration fee to offset the session expenses and thus minimize the financial liability of the Host. Such a registration fee may not be greater than that required for the session to nominally break even. The recommended budgeting approach is for the Host to budget a contribution to the session that is decreased or eliminated in the event of a surplus.
4. The Host is responsible for collecting the registration fees, if any, and paying the session expenses.
5. The Host is responsible for the session deficit and owns the session surplus. The Host may retain or dispose of a session surplus in any manner it chooses with the restriction that the Working Group, Working Group sub group and/or any member of the group shall not be granted any beneficial interest in the surplus.
6. The Working Group or Working Group sub group has no responsibility for any session deficit and no beneficial claim on any session surplus.
7. The Working Group or Working Group sub group does not maintain checking or merchant accounts in its own name or the name of any other IEEE entity and has no claim of ownership or beneficial interest in the funds in any other financial account.

If any these conditions are not met, and in particular if the Working Group claims any beneficial interest in any portion of interim session surplus funds, then the Working Group is operating with treasury and its financial operations must comply with its own rules, the Policies and Procedures of the LMSC and the rules and policies of all superior IEEE entities.

### **802.11 and 802.15 Financial Operation Issues**

It came to my attention during the March 2003 Plenary session that 802.11 and 802.15 jointly claimed ownership of surplus funds from their join interim sessions. This implies that 802.11 and 802.15 are operating with treasury. Since these Working Groups have not reported their financial operations to the LMSC Treasurer, it appears that the Chairs of these Working Groups are in violation of the LMSC Policies and Procedures. In addition, it appears that these two groups and their Chairs are in violation of sections 10.2.6 STANDARDS MEETING BUDGETS, 10.2.7 STANDARDS MEETING BANK ACCOUNT SIGNATURES and 10.2.8 AUDITING OF STANDARDS MEETING FINANCES of the IEEE Policies.

It also came to my attention during the March 2003 Plenary session that the 802.11 and 802.15

Chairs had jointly entered into a contract with I.D.E.A.L Technologies for the development of a software application. It later came to my attention that the contract was for a period that spanned multiple sessions.

The first issue here is that it appears that the Chairs of 802.11 and 802.15 have no authority under their own Working Group Operation Rules to enter into agreements or contracts spanning multiple sessions and by doing so are in violation of their own rules. It also appears that a contract for a software application is not an allowed use of interim session fees under the 802.15 Operating Rules.

The second issue is the size of the registration fees for 802.11 and 802.15 interim sessions. The registration fee was \$350/\$400 for the September 2002 and January 2003 interim sessions and was \$400/\$500 for the May 2003 interim session. These clearly exceed the \$200 limit of the 802.15 Operating Rules.

According to the financial reports on the 802.15 web site, the surplus from the September 2002 interim session was \$53,016.15 on a net income of \$202,100 and the surplus from the January 2003 interim session was \$49,583.77 of a net income of \$165,800. The results for the May 2003 interim session are not yet known. It appears that the registration fees being charged are in excess of those required to cover the expenses associated with a single interim session.

A third issue is the claim by the 802.11 and 802.15 Chairs that their Working Groups approved the expenditure for the software application. I was told by the Chairs of both 802.11 and 802.15 that their groups were aware of the duration and cost of the contract with I.D.E.A.L. and that the groups had approved the expenditure of funds during the November 2002 Plenary session. A review of the minutes from the 802.11 and 802.15 November 2002 Plenary sessions indicates that the RFQs for the project were to be developed during the November 2002 Plenary week, but there was no motion or vote to approve such a project. The 802.11 minutes indicate in section 1.7.3 that both Work Groups voted at the September 2002 interim session to approve the development of a software application. A review of the minutes of the 802.11 and 802.15 September 2002 interim sessions indicate that a straw poll was taken in both groups on whether the groups should undertake a software project. Since the only recorded votes on the issue were a straw poll taken during September 2002 interim sessions and the RFQ for the project was to be developed during the November 2002 Plenary, it appears that the Working Groups did not know the actual cost or schedule of the contract and did not approve such a contract as a straw poll is informational only and not binding.

### **Proposed Corrective Actions**

The LMSC must take corrective actions of two types, those required to cure the current apparent violations of 802.11 and 802.15 and their Chairs and those that restructure the LMSC P&P with regard to WG/TAG financial operations with the goal of preventing future violations.

### **Proposed 802.11 and 802.15 Corrective Actions**

It is proposed that the financial operations of 802.11 and 802.15 shall be brought into compliance with the Policies & Procedures of the LMSC, the requirements of all superior IEEE entities and the requirements of the working Groups' own operating rules by August 31, 2003.

1. That 802.11 and 802.15 shall either vacate any beneficial claim to any surplus funds from fees collected at their interim sessions or request approval of the LMSC Executive Committee to open a bank account that complies with the

requirements of Section 10.2.7 of the IEEE Policies and have all of such funds transferred into said account. Status: not completed

2. That 802.11 and 802.15 shall file with the LMSC Treasurer a financial report for each interim session held by them either jointly or individually during calendar 2002 at which a registration fee was collected. The reports shall use the format used by the LMSC Treasurer to report the financial results of each LMSC Plenary session to the LMSC Executive Committee. Status: not completed
3. That 802.11 and 802.15 shall send to IEEE Audit Operations and the LMSC Treasurer an audit package for the 2002 calendar year that complies with the IEEE audit requirements. Status: completed July 19, 2003.
4. That 802.11 and 802.15 shall comply with the financial reporting requirements of the Computer Society and the IEEE-SA. Status: not completed
5. That any currently active or proposed contract or agreement between 802.11, and /or 802.15, and any other party for the provision of goods and/or services and whose duration is greater than one interim session shall be submitted to the LMSC Executive Committee for review and appropriate action. Status: not completed

### **Proposed LMSC P&P Changes**

In light of the results of this investigation, it is apparent that the LMSC P&P are insufficient with respect to the financial operations of its subgroups and require more specificity. A revision of the P&P is therefore required.

Two major considerations when proposing changes to the LMSC P&P are the incremental workload imposed on the LMSC Treasurer when an LMSC Working Group decides to operate with treasury and the degree of financial independence granted to a WG/TAG operating with treasury. I think a reasonable approach is that a WG/TAG operating with treasury be required to conduct its financial operations in a manner similar to that required for the LMSC.

The following changes are proposed.

1. That item d) of Section 5.1.4.3 Working Group Chair's Responsibilities and item g) of Section 5.1.4.4 Working Group Chair's Authority be deleted.
2. That a new sub section on interim sessions be added to Section 5.1 LMSC Working Groups and that the second paragraph of Section 5.1.3.5 Meetings and Participation be moved to this new section.

#### **"5.1.x Interim Sessions**

In addition to WG/TAG Plenary sessions, which are held as part of LMSC Plenary sessions, a WG/TAG or a WG/TAG sub group may hold interim sessions.

Interim sessions shall have as goals: 1) Reasonable notification (>4 weeks) in addition to any announcement given at a plenary, and 2) Few last minute shifts in location (<< 1 per year).

Each interim session shall have a session host that is responsible for the logistical and financial planning and operation of the session and for the expenses of the session. An

interim session may be hosted by a non-IEEE entity, an LMSC WG/TAG or the LMSC. A WG/TAG sub group may not host an interim session, but a WG/TAG may host an interim session for one or more of its sub groups. Multiple WGs/TAGs and/or WG/TAG sub groups may hold a joint interim session with a common host.

A WG/TAG may sponsor an interim session if and only if the group has received approved from the LMSC EC to operate with treasury.”

A registration fee may be collected from interim session attendees by the session host to cover the direct expenses of the session. If the host is a WG/TAG, the registration fee collected from the WG's/TAG's interim meeting attendees may also be used to cover other operating expenses of the WG/TAG.

3. That a new subsection on financial operations be added to Section 5.1 LMSC Working Groups.

#### **“5.1.y Working Group Financial Operations**

A WG/TAG that collects funds of any kind from its members and/or from the attendees of its interim sessions is said and is considered to be “operating with treasury”.

The primary reason a WG/TAG may wish or need operate with treasury is to allow the group to collect funds to cover the expenses of its interim sessions or the interim sessions of one or more of its sub groups. A WG/TAG may, with the approval of the LMSC EC, elect to operate with treasury.

A WG/TAG sub group shall not operate with treasury.

#### **5.1.y.1 WG Financial Operation with Treasury**

The financial operations of a WG/TAG operating with treasury shall comply with the following requirements. For the purposes of this section, the duration of an interim session is defined as being no longer than 7 consecutive calendar days.

1. The WG/TAG shall request and must receive LMSC EC approval to operate with treasury.
2. The WG/TAG shall have a Treasurer who shall oversee the collection, disbursal and retention of all Working Group funds.
3. The WG/TAG shall have an Executive Committee (WGEC/TAGEC) comprised of the following WG/TAG officers. The WG/TAG Chair shall be the Chair of the WGEC/TAGEC.

Chair  
All Vice Chairs  
All Secretaries  
Treasurer  
All Task Force Chairs

4. The WG/TAG shall open and maintain a WG/TAG bank account whose title shall begin with “IEEE” and include the identity of the WG/TAG. The account shall comply with the signature and title requirements of all applicable LMSC and superior IEEE entity rules and policies and in particular



#### Section 10.2.7 STANDARDS MEETINGS BANK ACCOUNT

SIGNATURES of the IEEE Policies. In addition, the LMSC Chair shall be an authorizer signer for the account. The LMSC Treasurer shall be notified of the bank, account number, account title and approved signers for the account.

5. The WG/TAG may open and maintain one or more WG/TAG merchant accounts, each linked to the WG/TAG bank account, whose title shall begin with "IEEE" and include the identity of the WG/TAG. The LMSC Treasurer shall be notified of each merchant account, account number and account title.
6. The WG/TAG shall maintain its own accounting and financial records under the supervision of the WG/TAG Treasurer.
7. The WG/TAG Treasurer shall submit a report to the LMSC Treasurer one week before each LMSC Plenary session summarizing all financial activity of the WG/TAG since the last such report. The report shall be in a format specified by the LMSC Treasurer. In addition, the following material shall be provided with each report.
  - Registration reports for each session since the last such report for which fees were collected.
  - Copies of all invoices received since the last such report
  - Copies of all checking and merchant bank statements received since the last such report
8. The WG/TAG Treasurer shall present a report to the WG/TAG membership at each Plenary session summarizing all financial activity of the WG/TAG since the last such report. The report shall be in a format specified by the LMSC Treasurer.
9. The WG/TAG Treasurer shall submit an audit package to the LMSC Treasurer by March 1 of each year that covers the financial activity of the WG/TAG during the previous calendar year. The package shall contain all material required by the LMSC Treasurer and IEEE Audit Operations for review by the LMSC Treasurer and audit by IEEE Audit Operations.
10. The WG/TAG may collect a registration fee from attendees of its interim sessions or the interim sessions of its sub groups.
11. The registration fee for each interim WG/TAG or WG/TAG sub group session shall be approved by the WGEC/TAGEC and shall be submitted to the LMSC EC for review.
12. If the WG/TAG is acting as the common host for a joint interim session with other WGs/TAGs, the registration fee collected from attendees that are not attendees of the host WG/TAG session may not be used for the operating expenses of the host WG/TAG that are not directly associated with the interim session.
13. The WG/TAG may collect other funds from its members if and only if approved by the LMSC EC

14. The budget for each interim session shall be submitted to the LMSC Treasurer for review at least two months before the start of the session or within one week of session notice, whichever ever occurs latter, and upon any significant revision of the budget.
15. The budgets for future sessions shall be submitted to superior IEEE entities as required and in particular as required by Section 10.2.6 STANDARDS MEETING BUDGETS of the IEEE Policies.
16. All funds collected by a WG/TAG shall be deposited into the WG/TAG bank account.
17. All funds retained by a WG/TAG shall be held in the WG/TAG bank account.
18. The WG/TAG may disburse and/or retain funds as appropriate to pay approved expenses and maintain an operating reserve.
19. The maximum and minimum size of the WG/TAG operating reserve shall be set by the LMSC EC.
20. All WG/TAG expenditures shall be approved by the WGEC/TAGEC with the sole exception that WGEC/TAGEC members may each be reimbursed from the WG/TAG treasury for up to \$200 of WG/TAG expenses incurred between WG/TAG sessions without specific approval of the WGEC/TAGEC.
21. All reasonable and appropriate expenses for goods and/or services associated entirely with a WG/TAG or WG/TAG sub group interim session and that are provided under agreement(s) or contract(s) whose duration is not greater that of one interim session are approved when the WGEC/TAGEC approves the date and site for the interim session.
22. All contracts and agreements for the provision of goods and/or services whose value is greater \$5000 or whose duration is greater than one interim session require the approval of the WGEC/TAGEC and the LMSC EC.
23. All purchases of equipment shall be reported to the LMSC Treasurer.
24. Any financial authority not specifically granted to a WG/TAG is specifically prohibited.

#### **5.1.y.2 WG Financial Operation with Joint Treasury**

Two or more WGs/TAGs that have been individually approved by the LMSC EC to operate with treasury may, with the approval of the LMSC EC, elect to operate with a joint treasury. WGs/TAGs that operate with a joint treasury shall have no other treasury.

The operation of a joint treasury is subject to the same requirements as a WG/TAG operating with treasury with the following exceptions.

1. The Joint Executive Committee overseeing the joint treasury shall be union of the WG/TAG Executive Committees of the WGs/TAGs operating with the joint treasury. The Chair of the Joint EC shall be selected by the Joint Executive Committee and shall be the Chair of one of the participating

WGs/TAGs.

2.

### **5.1.y.3 WG Operation without Treasury**

A registration fee may be collected from the attendees of a WG/TAG or WG/TAG sub group interim session without the WG/TAG or parent WG/TAG needing authorization to operate with treasury or having to having to make a financial report to the LMSC Treasurer if the WG/TAG is **not** the session host and **all** of the following conditions are met.

1. The Host is solely responsible for the logistical and financial planning and operation for the session. The host may contract with one or more meeting planners or similar entities to assist with and/or implement the Host's responsibilities. Such planning and execution shall be done in close consultation and coordination with the WG/TAG or WG/TAG sub group Chair(s).
2. The Host is responsible for all contracts and agreements for goods and services provided for the session. Neither the WG/TAG, WG/TAG sub group nor any member of the group shall be a party to any of these contracts or agreements and may not force the terms of any of these contracts or agreements.
3. The Host may charge session attendees a registration fee to offset the session expenses directly associated with the session, but not other operating expenses of a WG/TAG or WG/TAG sub group, to minimize the financial liability of the Host. Such a registration fee may not be greater than that required for the session to nominally break even. The recommended budgeting approach is for the Host to budget a contribution to the session that is decreased or eliminated in the event of a surplus.
4. The Host is responsible for collecting the registration fees, if any, and paying the session expenses.
5. The Host is responsible for the session deficit and owns the session surplus. The Host may retain or dispose of a session surplus in any manner it chooses with the restriction that the WG/TAG, WG/TAG sub group and/or any member of the group shall not be granted any beneficial interest in the surplus. The host may offer any portion of or the entire surplus to the Host on the next interim session to partially offset the direct expenses of that session.
6. The WG/TAG or WG/TAG sub group has no responsibility for any session deficit and no beneficial claim on any session surplus.
7. The WG/TAG or WG/TAG sub group does not maintain checking or merchant accounts in its own name or the name of any other IEEE entity and has no claim of ownership or beneficial interest in the funds in any other financial account.

If any these conditions are not met, and in particular if the Working Group claims any beneficial interest in any portion of interim session surplus funds, then the Working Group is operating with treasury and its financial operations must comply with the rules for a WG/TAG operating with treasury.”