

FOR DECISION

Agenda item 4(e)
**UNWTO financial report for
the period ended 31 March 2019**

CE/110/4(e) rev.1
Madrid, 11 June 2019
Original: English

Executive summary

As of 31 March 2019, the Secretary-General reports:

- the plan of income and expenditure of the Regular Budget for 2019,
- the budgetary result of the Regular Budget at 31 March 2019.

The plan of income and expenditure of the Regular Budget for 2019 at 31 March 2019 shows that total budgetary income for the year 2019 has been estimated at EUR 12,344,000. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 10,850,000.00, i.e., 78 per cent of total assessed contributions.

As for budgetary income from arrear contributions, it has been estimated that an amount of around EUR 1,350,000 will be received during 2019. Total budgetary expenditures in this financial year have been initially planned to be EUR 12,344,000 which corresponds to the estimated income and amounts to 87% of the approved appropriations. The budgetary income and expenditure for the financial year are expected to be in balance.

The budgetary cash result of the Regular Budget at 31 March 2019 results in a cash deficit of EUR -3,158,002 though presently, on the basis of actual budgetary expenditures to date, there is a treasury surplus of EUR 5,082,118. The total budgetary income received (cash-in) amounts to EUR 7,580,522, including the Members' arrears received during the period ended 31 March 2019.

The income received to date represents 54% of the approved budgetary income (60% in 2018). The budgetary expenditure amounts to EUR 10,738,524 which includes accrued expenses and reconciling items up to 31 March 2019 (EUR 2,498,404) and commitments up to 31 December 2019 (EUR 8,330,898). At 31 March 2019, the budgetary cash balance is dependent on the timing of the payment of assessed contributions by Members.

The Secretary-General also submits interim provisional financial statements for the period ended 31 March 2019 as well as financial performance and position highlights for the same period.

The Secretary-General thanks the Members that have fulfilled their financial obligations and respected their agreed payment plans at 31 March 2019 and submits new payment plans of one Full Member and one Affiliate Member for the Executive Council's approval

Amendments to the Detailed Financial Rules Annex I - Travel guidelines are included in this report for approval by the Executive Council.

Action by the Executive Council

DRAFT DECISION¹

The Executive Council,

Having examined the UNWTO Financial Report for the period ended 31 March 2019 (document CE/110/4(e)),

1. *Takes note*, as presented in this document, of the:
 - (a) Plan of income and expenditure of the Regular Budget for the financial year 2019 presented by the Secretary-General at 31 March 2019,
 - (b) Budgetary result of the Regular Budget 2019 at 31 March 2019 as well as the Regular Budget assessed and arrears contributions received (cash-in) from Members at 31 March 2019,
 - (c) Assessed contributions due to the General Fund amounts at 31 March 2019,
 - (d) Voluntary contributions received (cash-in) and in-kind contributions for the period ended 31 March 2019,
 - (e) Information on approved United Nations salary scales applicable by UNWTO Staff Rule 33(1), and
 - (f) Initiative projects (PRF) and PSC (project support costs) projects movements for the period ended 31 March 2019;
2. *Also takes note* of the submission of the interim provisional unaudited UNWTO Statement of Financial Position at 31 March 2019 and the UNWTO Statement Financial Performance for the period ended 31 March 2019;
3. *Urges* Members that have not yet complied with their financial obligations to take the necessary steps to pay their contributions for 2019 and reminds Members to pay their contributions within the time period stipulated by regulation 7(2) of the Financial Regulations;
4. *Thanks* the Members shown in the table of Annex III.1.B (Arrear contributions received from Members for the period ended 31 March 2019) that have made the necessary efforts in order to fulfil their financial obligations;
5. *Notes* that Kyrgyzstan and Nicaragua have respected their agreed payment plans up to 2019 either partially or in full within the reporting period of this document;
6. *Approves* the payment plans submitted by the Full Members Chad and Vanuatu as well as by the Affiliate Member Azerbaijan Tourism and Management University to the present session of the Executive Council;
7. *Supports* the Secretary-General's proactive approach for the settlement of arrear contributions in order to contribute towards the programme of work, especially in view of the rising demands on the Organization with its limited resources;
8. *Requests* the Secretary-General to inform the General Assembly at its next session, about the Members' compliance with the agreements made with a view, as the case may be, to maintaining the temporary exemption from the provisions of paragraph 13

¹ This is a draft decision. For the final decision adopted by the Council, please refer to the Decisions document issued at the end of the session.

that they were granted by the General Assembly or reapplying those provisions to them if they have not fulfilled their commitments; and

9. *Approves* the amendments to the Detailed Financial Rules Annex I - Travel guidelines, as proposed in Annex VI of document CE/110/4(e), which will come into force after the 110th session of the Executive Council.

I. Budgetary performance of the Regular Budget for the period ended 31 March 2019

A. Introduction

1. The UNWTO Regular Budget (RB) is financed from assessed contributions from Members² and budgetary allocations. The Regular Budget of the Organization covering the two-year budget period 2018-2019 (A/22/10(II)) was approved by the General Assembly (A/RES/688(XXII)) at EUR 27,603,000 broken down by the 2018 and 2019 annual budgets which amounted to EUR 13,609,000 and 13,994,000 respectively.
2. Annex I.1 establishes a comparison between: (a) the approved income and appropriations for the year 2019 (approved income/original budget column), (b) an estimate of income receivable and consistent expenditure limits for the year 2019 as at 31 March 2019 (plan of income and expenditure column), and (c) the budgetary cash balance at 31 March 2019 based on cash received to date and actual expenditures to date and commitments to 31 December 2019 (budgetary cash balance column).

B. Plan of income and expenditure of the Regular Budget for 2019

3. In accordance with UNWTO Detailed Financial Rule (DFR) III.4 and in line with the practice in previous years, the Secretary-General prepares a plan of income and expenditure in light of: (a) the approved budget and forecast income, (b) the experience of previous financial years, and (c) the recommendation of the General Assembly at its 22nd session that care be taken to ensure that the programme of work and budget is executed according to the amounts collected (A/RES/688(XXII)). The plan of income and expenditure shows the forecast of budgetary income receivable, the proposed level of budgetary expenditure and the forecast of budgetary result for the financial year 2019.
4. This section shows the plan of income and expenditure prepared by the Secretary-General at 31 March 2019.

Budgetary income

5. Budgetary income from contributions assessed from Full, Associate and Affiliate Members to be received in the current financial year has been estimated at EUR 10,850,000, i.e., 78 per cent of total assessed contributions. This estimate is based on the average percentage of contributions received in the past five years (84%) and the decrease in the percentage of collection of assessed contributions in the years 2018/2017 (-1.8%), 2017/2016 (-2.26%) and 2016/2015 (-1.34%), brought up to date using information on income actually received as of 31 March 2019.
6. The level of contribution receipts from Full, Associate and Affiliate Members at 31 March 2019 (EUR 6,566,397) represents 61% of the estimate plan of income. This percentage is lower than that in previous three years (65% in 2018, 67% in 2017 and 74% in 2016), equal to that in 2015, and below the average level of collection of the past five years at this date (i.e., EUR 7,236,109).
7. The budgetary allocation from the Publications store accumulated surplus has been maintained at the level approved by the General Assembly (EUR 144,000), so the budgetary income estimated for the financial year and its implementation stand at 100%.
8. As for budgetary income from arrear contributions, it has been estimated that an amount of around EUR 1,350,000 will be received during 2019 based on the average

² UNWTO Financial Regulation (FR) 6

level of collection of the period 2013-2017 (i.e., EUR 1,276,865) as 2018 arrears collection (EUR 2,770,676 at 31 December 2018) was significantly above the average of previous years due to the proactive approach to Members by the Secretary-General, brought up to date using information on income actually received as of 31 March 2019 and taking into account collection of arrears during General Assembly years.

9. The amount of arrears collected to 31 March 2019 (EUR 870,125) represents 64% of the estimated income. This percentage is lower than in the previous year (83%) but higher than in the period 2017-2015 (28% in 2017, 54% in 2016 and 32% in 2015) and is also above the average level of collection of the past five years (i.e., EUR 713,018). Despite the Secretariat's best efforts and the good intentions of the Members with arrears, some Members are not yet in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan. The Secretariat will persist in its policy of encouraging those Members that are in arrears with their contributions to present proposals for the payment of their arrears at least in instalments.
10. All in all, budgetary income for the year 2019 has been estimated at EUR 12,344,000. The income received to date represents 61% of the estimated plan of income which is a lower percentage than that in 2018 (68%) and 2016 (76%) but similar to the one in 2017 (63%) and 2015 (59).

Budgetary expenditure and budgetary difference

11. Budgetary expenditures in this financial year have been initially planned to be EUR 12,344,000 which corresponds to the estimated income and amounts to 87% of the approved appropriations.
12. The budgetary expenditure to date represents 87% of the estimated plan of expenditure for the current year, the same percentage as in 2018 (87%) but lower than those in previous years at 31 March (91% in both 2017 and 2016, 90% in 2015). For non-staff costs, the implementation level stays at 60% at 31 March 2019, a lower percentage than in 2018 (69%), 2017 (67%) and 2016 (71%) at the same date. As for staff costs, the implementation level amounts to 98%, a percentage that is higher than in 2018 (94%) and in line with 2017 and 2016 (100% and 99% respectively). It should be noted that budgetary expenditures to date include budgetary and legal commitments up to the end of the year. Annex I.2 shows staff cost information by virtue of Article 16 of the "Agreement between the United Nations and the World Tourism Organization" adopted on 23 December 2003.
13. During the year 2018, in line with the UN Travel Policy, and taking into considerations the recommendations of the Joint Inspection Unit (JIU) detailed in their report "Review of Air Travel Policies in the United Nations System: Achieving efficiency Gains and Cost Savings and Enhancing Harmonization" (JIU/REP/2017), the UNWTO Secretariat has taken various steps to improve effectiveness and efficiency of its Travel Policy and reduce travel related expenses. The amount of Travel Authorizations, the document approving the official missions of UNWTO personnel, was considerably reduced (-30% in comparison with 2017, -17 % if compared to 2016 and -14% comparing to 2015). Similarly, 2018 is the year with the lowest travel expenditure over the last 4 years. Travel expenses in 2018 have been reduced by almost 43 % compared to the year 2017. Annex I.3 shows information related to UNWTO travel policies.
14. Through these adjustments, the budgetary income and expenditure for the financial year are expected to be in balance.

C. Budgetary result of the Regular Budget at 31 March 2019

15. This section analyses the status of the budgetary result (cash balance) of the Regular Budget at 31 March 2019 based on cash received to date and actual expenditures to date and commitments to 31 December 2019.

Budgetary income (cash-in)

16. The total budgetary income received (cash-in) amounts to EUR 7,580,522, including the Members' arrears received during the period ended 31 March 2019. The income received to date represents 54% of the approved budgetary income (60% in 2018).
17. The level of contribution receipts for the current year from Full, Associate and Affiliate Members amounts to EUR 6,566,397 which represents 47% of the assessed contributions receivable of this year (i.e., EUR 13,900,198), the lowest percentage in the last five years (51%, 59% and 64% at 31 March 2018, 2017 and 2016 respectively).
18. Arrear contributions received to date (EUR 870,125) are below those received in the previous four years at 31 March (EUR 1,120,599) but above those ones in the period 2017-2015 (EUR 440,310 in 2017, EUR 650,176 in 2016 and EUR 483,880 in 2015).

Budgetary expenditure

19. The budgetary expenditure amounts to EUR 10,738,524 which includes accrued expenses and reconciling items up to 31 March 2019 (EUR 2,498,404) and commitments up to 31 December 2019 (EUR 8,330,898). For non-staff costs, budgetary and legal commitments up to 31 December 2019 amount to 76% (68% in 2018 and 78% in 2017) and accrued expenses and reconciling items up to 31 March 2019 to 24% (32% in 2018 and 22% in 2017). As for staff costs, the amount paid in the form of salaries and allowances during the first three months of the year amounts to EUR 1,966,499, an amount that is slightly lower than in the previous three years (i.e., EUR 2,038,711 in 2018, EUR 2,208,815 in 2017, EUR 2,197,746 in 2016 and EUR 2,238,000 in 2015) representing 23% (25% in 2018 and 23% in 2017) and budgetary commitments up to 31 December 2019 represent 77% (75% in 2018 and 78% in 2017).

Budgetary result (cash balance)

20. At 31 March 2019, the budgetary cash balance (total budgetary income received (cash-in) less budgetary expenditure) may result in a cash deficit of EUR -3,158,002 (EUR -2,347,991 in 2018, EUR -3,649,210 in 2017 and EUR -2,359,843 in 2016). Presently, on the basis of actual budgetary expenditures to date, there is a treasury surplus of EUR 5,082,118 (EUR 5,402,765 in 2018, EUR 5,561,361 in 2017 and EUR 6,587,649 in 2016).
21. The budgetary cash balance is dependent on the timing of the payment of assessed contributions by Members. The Organization's ability to meet its short-term obligations and comply with the programme of work could be impacted if delays are encountered in the collection of Members' contributions. Paragraph 12 of the Financing Rules attached to the Statutes stipulates: "The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due..."
22. In compliance with the above rule, at 31 January 2019 contributions received from Members totaled EUR 2,928,229 (EUR 3,278,564 in 2018 and EUR 3,796,276 in 2017) representing 21% of the total amount receivable for 2019 Members' contributions (i.e., EUR 13,900,198), compared with 25% in 2018, 29% in 2017, 32% in 2016 and 28% in 2015, and 25% of the budgeted contributions approved for 2018 (i.e., EUR 13,276,000), compared with 28% in 2017, 31% in 2016 and 27% in 2015.

II. Provisional interim Financial Statements for the period ended 31 March 2019

23. In accordance with UNWTO Financial Regulation (FR) 14.7, the Secretary-General submits an interim financial statement to the Executive Council. Annex II.1 to this document include the provisional interim unaudited UNWTO Statement of Financial Position at 31 March 2019 and UNWTO Statement Financial Performance for the period ended 31 March 2019.

III. Financial performance and position highlights for the period ended 31 March 2019

24. This section includes other relevant financial information for the period ended 31 March 2019.

1. Assessed contributions

25. Assessed contributions due to the General Fund amounts to EUR 20,306,283 at 31 March 2019. Annex III.1.A contains the “Statement of contributions due by Members at 31 March 2019” and Annex III.1.B “Arrear contributions received from Members for the period ended 31 March 2019”.

2. Voluntary contributions received and in-kind contributions

26. Total voluntary contributions received (cash-in) for the period to 31 March 2019 amount to EUR 601,836, a higher amount compared to the voluntary contributions received for the same period in 2018 (EUR 405,735), similar to the ones in 2017 (EUR 610,470) and lower than the ones in 2016 (EUR 1,239,133). Annex III.2 “Voluntary contributions for the period ended 31 March 2019” shows a list of voluntary contributions received (cash-in) by project.

27. The Organization also receives in-kind contributions in the form of travel and use of conference facilities. For the period to 31 March 2019 these donations amount to EUR 559,453 (EUR 205,761 in 2018 and EUR 50,825 in 2017). Annex III.3 “In-kind donations for the period ended 31 March 2019” shows a list of in-kind contributions received per type and by donor.

3. Initiative and Project support costs project balances

28. Annex III.4 shows the PSC (Project Support Cost) and PRF (project reserve funds or initiative projects) and projects movements for the period ended 31 March 2019.
29. Document CE/110/5(a) Draft Programme of Work and Budget for 2020-2021 includes the Secretary-General proposal to allocate to the Regular Budget as budgetary income resource for the draft budget for 2020-2021 the PRF (project reserve fund) pool balance amounting to EUR 103,574 at 31 March 2019 in accordance with Financial Regulation (FR) 10.1(f) and as endorsed by the Executive Council at its 109th session (document CE/109/3(b)ii rev.1 approved by CE/DEC/5(CVIX))

IV. Application of Article 34 of the Statutes and paragraph 13 of the Financing Rules

30. In accordance with FR 8.3, the Secretary-General transmits to the Executive Council updated information on the Members falling under the provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes, texts shown in Annex IV.1, thanking those that have made the necessary efforts in order to fulfil their financial obligations and reminding Members of the importance of settling their contributions within the time period stipulated thereby averting delays that could

hamper the Organization's programme of work execution.

A. Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

31. At 31 March 2019, the provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes are applied to the 17 Members listed in the table shown in Annex IV.2.A. The stipulations of Article 34 of the Statutes and/or of paragraph 13 of the Financing Rules attached to the Statutes are applicable as of 1 January 2019 to the Full Members Timor Leste and Ethiopia, respectively.
32. The Secretary-General has addressed letters to all the Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes, urging them to discharge their debts or propose plans for their payment in installments over a period of years according to their circumstances.
33. The update from the previous statement at 30 September 2018 (CE/109/3(b)ii Add.1) on the amount due by Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes at 31 March 2019 is included in table of Annex IV.2.B.

B. Members granted temporary exemption from the application of paragraph 13 of the Financing Rules

34. The table in Annex IV.3 shows the degree of compliance with the conditions laid down by the Assembly for Members with agreed payment plans for the settlement of their outstanding balance, and which have been granted a temporary exemption from the application of the stipulations of paragraph 13 by the 22nd session of the General Assembly. At the request of the Members mentioned in said table, the General Assembly agreed, in its resolution A/RES/682(XXII), excerpts shown in Annex IV.4, to grant them temporary exemption from the application of the aforementioned provisions, once an instalment payment plan of their arrear contributions was agreed upon.
35. The Full Member Chad submits to the present session of the Executive Council a ten-year payment plan for partial settlement of its arrears amounting to EUR 156,563.56. Likewise Full Member Vanuatu submits a 10 year payment plan for the total of its arrears amounting to EUR164,998 starting current year. The Affiliate Member Azerbaijan Tourism and Management University submits a three-year installment payment plan for the settlement of its arrears (EUR 9,700) during the current year.

V. Proposed amendments to the Detailed Financial Rules Annex I - Travel guidelines

36. The present report includes the proposed amendments to the UNWTO Detailed Financial Rules (DFR) Annex I on Travel guidelines as shown in Annex V.1 to this document.
37. The purpose the proposed changes regarding the UNWTO Travel Policies, specified in the UNWTO Basic Documents Volume III, Financial Rules and Regulations, Annex I- Travel Guidelines (in accordance with Detailed Financial Rule VI.39), is to adjust existing UNWTO Travel Policies in order to bring them more into line with the UN Travel Policies, used as benchmark by the UN system, and to align them with today's requirements of changes in travel market with a purpose of implementing cost optimization as well as improving effectiveness and efficiency of the travel management processes.
38. The UN Joint inspection Unit (JIU) report (JIU/REP/2017/3) on "Review of air travel

policies in the United Nations system: Achieving efficiency gains and cost savings and enhancing harmonization” and the documentation produced by the UN Inter-agency Travel Network (IATN) on main travel policies with the UN system have been used as the basis for the proposed amendments.

39. Under regulation 13(1)(a) of the Financial Regulations of the Organization, approval of the DFR is under the authority of the Secretary-General in consultation with the Executive Council. The amendments will enter into force upon approval of the 110th session of the Executive Council.

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Annex I.1 Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget

Comparison of budget, plan of income and expenditure and budgetary cash balance - Regular Budget at 31 March 2019

Euros

	Approved income / Original budget ¹	Plan of income and expenditure	Budgetary cash balance (cash-in less expenditure)
Budgetary difference	0.00	0.00	-3,158,002.45
<i>Budgetary income</i>	<i>13,994,000.00</i>	<i>12,344,000.00</i>	<i>7,580,521.78</i>
Contributions from Full and Associate Members	13,166,000.00	10,400,000.00	6,231,065.81
Full Members	12,944,000.00	10,178,000.00	6,034,409.81
Associate Members	222,000.00	222,000.00	196,656.00
Other income sources	828,000.00	594,000.00	479,331.00
Allocation from Publication store accumulated surplus	144,000.00	144,000.00	144,000.00
Affiliate Members	684,000.00	450,000.00	335,331.00
Arrear contributions	0.00	1,350,000.00	870,124.97
<i>Budgetary expenditure</i>	<i>13,994,000.00</i>	<i>12,344,000.00</i>	<i>10,738,524.23</i>

Remarks:

¹ Before transfers. In accordance to parts/sections structure and appropriations approved originally by A/RES/688(XXII) of document A/22/10(II) and CE/DEC/5(CVIX).

Annex I.2: Staff costs by virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003

1. By virtue of Article 16 of the “Agreement between the United Nations and the World Tourism Organization” adopted on 23 December 2003, UNWTO agreed to accept the Statute of the United Nations International Civil Service Commission (ICSC) and to develop with the United Nations uniform standards of international employment.

2. The remuneration of staff in the Professional and higher categories consists of a base salary and a post adjustment. The base salary scale is periodically published and updated by the ICSC. The post adjustment is an amount paid in addition to base salary which ensures that no matter where United Nations system staff work, their remuneration has a purchasing power equivalent to that at the base of the system, i.e., New York. The post adjustment index is monthly published by the ICSC reflecting the evolution of the cost of living, i.e. Madrid and Geneva in the case of UNWTO, and is normally updated every five years following the ICSC methodology based on place-to-place salary surveys. The ICSC promulgated revised scales of pensionable remuneration applicable to staff in the Professional and higher categories with effect as from 1 January 2019 and from 1 February 2019.

3. The remuneration of staff in the General Service category is based on a salary scale published by the ICSC and is annually updated on the basis of the 90% of the Madrid consumer price index (CPI) movement from the latest increase if such movement is positive following the ICSC methodology. The ICSC promulgated a revised scale for staff in the General Service category effective 1 October 2018.

Annex I.3: Information related to UNWTO travel policies

1. During the year 2018 UNWTO Secretariat has taken various steps to improve effectiveness and efficiency of its Travel Policy and reduce travel related expenses also taking into considerations the recommendations of the Joint Inspection Unit (JIU) detailed in their report "Review of Air Travel Policies in the United Nations System: Achieving efficiency Gains and Cost Savings and Enhancing Harmonization" (JIU/REP/2017).

2. In order to evaluate the results achieved, the UNWTO Secretariat compared the amount of mission travel and the expenditure of the last four years (2015-2018).

3. The amount of Travel Authorizations, document approving the official missions of the UNWTO Personnel, was considerably reduced (-30% in comparison with 2017, 17 % if compared to 2016 and -14% comparing to 2015.) due to:

- a. Implementation of the updated mission travel guidelines and stricter policy regarding the need and approval of official missions in 2018;
- b. Limitation of the number of official missions and number of personnel travelling to the same official meetings;
- c. Fewer official missions due to combination of various events/meetings and/or several different objectives, at the same or neighbouring destination (combination of several official missions) that way reducing/avoiding repetitive travels;
- d. Increased use of technology (videoconferences, etc.) replaced, in certain occasions, the need to travel.

4. Confirming preliminary results presented at the 109th Executive Council session held in Manama, Bahrain on 30 October-01 November, 2018 is the year with the lowest travel expenditure over the last 4 years. Travel expenses in 2018 have been reduced by almost 43 % compared to the year 2017 (23 % decrease comparing with 2015 and 14 % decrease in comparison to 2016).

5. This significant cost saving in travel expenditure (see CE/110/4(d)), apart from the decrease in the amount of mission travels, is also attributed to the implementation of the cost-reduction measures introduced through the new and/or revised UNWTO Travel policy items:

- a. Advanced submission of Travel Requests (10 working days before the travel) and Travel Memos (12 working days before the travel), for the missions not included in the Travel Planning, allow Travel Department to obtain more economical and convenient travel itineraries;
- b. Determination of the travel route and carrier by the Travel Department to secure cheaper tickets;
- c. Dual threshold system determining the class of travel to reduce the amount of tickets in business class;
- d. Abolition of education travel as part of entitlement travel;
- e. Separate calculation of the travel expenses for the official missions of the consultants in order to more accurately determine the amount of the lump-sum;
- f. Stricter policy regarding the determination of the percentage of the DSA payable to the traveller and the abolition of the additional DSA amount payable to the Secretary-General;

- g. Abolition of the full DSA for the overnight flights (50% DSA is payable for overnight flights from the duty station city to the mission destination, and no DSA is payable for overnight flights from the mission destination to the duty station city);
 - h. Limitation of the rest periods for travel by air to the economy class flights with the duration of more than six hours only.
6. The Secretariat has launched a call for tender for travel services in order to both improve quality of services and reduce costs. The results of such process will be available in the second semester of 2019.
7. Furthermore, the Secretariat is currently updating its Travel Policy as shown in Annex V to this document.

Annex II.1: Provisional interim Financial Statements for the period ended 31 March 2019

Statement of financial position - provisional at 31 March 2019

Euros

	31/03/2019	31/12/2018
Assets	34,575,909	24,385,792
<i>Current Assets</i>	33,633,116	23,403,401
Cash and cash equivalents	20,957,672	17,449,084
Inventories	20,896	20,896
Members assessed contributions receivable, net	10,988,259	3,899,273
Other contributions receivables, net	1,229,556	1,567,734
Other receivables, net	268,274	362,083
Other current assets	168,459	104,331
<i>Non-current assets</i>	942,793	982,391
Investments	128,410	128,410
Members assessed contributions receivable, net	169,745	169,745
Other contributions receivable, net	0	0
Property, plant and equipment	228,523	246,725
Intangible assets, net	409,430	430,838
Other non-current assets	6,685	6,673
Liabilities and Net Assets/Equity	34,575,909	24,385,792
Liabilities	22,036,134	23,916,953
<i>Current Liabilities</i>	1,686,787	3,919,498
Payables and accruals	870,995	1,137,022
Transfers payable	343,497	358,495
Employee benefits	82,087	487,354
Advance receipts	9,121	1,560,325
Provisions	377,222	372,111
Other current liabilities	3,865	4,191
<i>Non-current Liabilities</i>	20,349,347	19,997,455
Employee benefits	20,335,139	19,983,275
Advance receipts	4,918	4,918
Other non-current liabilities	9,290	9,262
Net Assets/Equity	12,539,775	468,839
Accumulated surplus/(deficit)	8,097,191	-3,973,745
Reserves	4,442,584	4,442,584

**Statement of financial performance
for the year ended 31 March 2019 - provisional**

Euros

	31/03/2019	31/03/2018
Revenues	15,692,503	14,675,171
Members assessed contributions	14,420,718	13,799,063
Other contributions (VC and FIT), net of reduction	261,861	380,181
Publications revenue, net of discounts and returns	89,529	31,937
Changes in currency exchange differences	0	0
Other revenues	920,395	463,990
Expenses	3,920,317	3,964,231
Wages, salaries and employee benefits	3,034,054	3,011,079
Grants and other transfers	5,274	191,076
Travel	219,431	235,789
Supplies, consumables and running costs	610,031	383,263
Changes in currency exchange differences	5,927	103,198
Depreciation, amortization and impairment	42,162	36,804
Other expenses	3,438	3,022
Surplus/(deficit) for the year	11,772,186	10,710,940

Annex III1: Assessed contributions at 31 March 2019**A. Statement of contributions due by Members at 31 March 2019****Statement of contributions due to the General Fund
at 31 March 2019**

Euros

Members	Years	Arrear Contributions due		
		Contributions	2019	Total
Total		16,684,832.47	7,665,953.54	24,350,786.01
<i>Full Member</i>		<i>14,787,805.86</i>	<i>6,954,039.19</i>	<i>21,741,845.05</i>
<i>Budgetary contributions</i>		<i>14,744,959.86</i>	<i>6,909,479.19</i>	<i>21,654,439.05</i>
Afghanistan	81-87, 89-08, 10, 12, 14, 19	703,795.66	27,850.00	731,645.66
Albania	19	0.00	50,129.00	50,129.00
Algeria		0.00	0.00	0.00
Andorra	19	0.00	50,129.00	50,129.00
Angola	19	0.00	46,928.00	46,928.00
Argentina		0.00	0.00	0.00
Armenia		0.00	0.00	0.00
Austria		0.00	0.00	0.00
Azerbaijan		0.00	0.00	0.00
Bahamas	19	0.00	50,129.00	50,129.00
Bahrain	19	0.00	75,752.00	75,752.00
Bangladesh	18-19	34,544.00	37,135.00	71,679.00
Barbados	19	0.00	33,419.00	33,419.00
Belarus		0.00	0.00	0.00
Benin		0.00	0.00	0.00
Bhutan		0.00	0.00	0.00
Bolivia	81-87, 89-98, 19	413,180.57	33,419.00	446,599.57
Bosnia and Herzegovina		0.00	0.00	0.00
Botswana	19	0.00	55,700.00	55,700.00
Brazil	18-19	276,476.00	297,212.00	573,688.00
Brunei Darussalam	19	0.00	55,700.00	55,700.00
Bulgaria		0.00	0.00	0.00
Burkina Faso	12, 16-19	105,180.00	27,850.00	133,030.00
Burundi	77-07, 11-13, 15-19	813,481.78	27,850.00	841,331.78
Cabo Verde	19	0.00	24,756.00	24,756.00
Cambodia	83-92, 19	255,212.82	37,135.00	292,347.82
Cameroon	17-19	55,892.33	33,419.00	89,311.33
Central African Republic	17-19	280,464.20	27,850.00	308,314.20
Chad	12-19	183,342.56	27,850.00	211,192.56
Chile	19	0.00	111,399.00	111,399.00
China	19	0.00	356,477.00	356,477.00
Colombia	19	0.00	83,727.54	83,727.54
Comoros		0.00	0.00	0.00
Congo	19	0.00	33,419.00	33,419.00
Costa Rica		0.00	0.00	0.00
Croatia		0.00	0.00	0.00
Cuba		0.00	0.00	0.00
Cyprus		0.00	0.00	0.00
Czech Republic		0.00	0.00	0.00
Côte d'Ivoire	17-19	34,666.85	27,850.00	62,516.85
Democratic People's Republic of Korea	18-19	13,239.00	27,850.00	41,089.00
Democratic Republic of the Congo	19	0.00	27,845.00	27,845.00
Djibouti	03-19	355,155.00	25,065.00	380,220.00
Dominican Republic		0.00	0.00	0.00
Ecuador	16, 19	1,568.84	316.68	1,885.52
Egypt	18-19	118,898.00	111,399.00	230,297.00
El Salvador	19	0.00	50,021.36	50,021.36
Equatorial Guinea	13-15, 17-19	151,054.00	38,894.00	189,948.00
Eritrea	19	0.00	27,850.00	27,850.00
Ethiopia	17-19	55,566.00	30,946.00	86,512.00
Fiji		0.00	0.00	0.00
France		0.00	0.00	0.00

Members	Years	Arrear Contributions due		Total
		Contributions	2019	
Gabon	15-19	213,869.56	55,700.00	269,569.56
Gambia	98-05, 08-10, 13, 19	242,500.92	27,850.00	270,350.92
Georgia		0.00	0.00	0.00
Germany		0.00	0.00	0.00
Ghana	17-19	64,036.00	33,419.00	97,455.00
Greece	19	0.00	211,659.00	211,659.00
Guatemala	19	0.00	50,129.00	50,129.00
Guinea	96, 98-00, 07-09, 14-19	266,065.01	27,850.00	293,915.01
Guinea-Bissau	92-96, 99-19	557,142.55	27,850.00	584,992.55
Haiti	18-19	596.67	27,850.00	28,446.67
Honduras	19	0.00	33,419.00	33,419.00
Hungary		0.00	0.00	0.00
India		0.00	0.00	0.00
Indonesia		0.00	0.00	0.00
Iran, Islamic Republic of	17-19	99,242.00	93,856.00	193,098.00
Iraq	91-06, 12, 19	1,720,668.12	46,928.00	1,767,596.12
Israel		0.00	0.00	0.00
Italy	19	0.00	356,477.00	356,477.00
Jamaica		0.00	0.00	0.00
Japan	19	0.00	356,477.00	356,477.00
Jordan		0.00	0.00	0.00
Kazakhstan	19	0.00	74,270.00	74,270.00
Kenya	16	465.79	0.00	465.79
Kingdom of Eswatini	19	0.00	33,419.00	33,419.00
Kuwait	98, 19	34,309.21	167,098.00	201,407.21
Kyrgyzstan	97-10, 12-15	401,737.12	0.00	401,737.12
Lao People's Democratic Republic	90-95, 04, 19	128,663.06	27,850.00	156,513.06
Lebanon	18-19	99,080.00	91,649.00	190,729.00
Lesotho	19	0.00	27,850.00	27,850.00
Liberia	12-19	183,349.00	27,850.00	211,199.00
Libya	14-19	291,591.00	66,840.00	358,431.00
Lithuania		0.00	0.00	0.00
Madagascar	17-19	52,954.44	27,850.00	80,804.44
Malawi	11-19	206,123.99	27,850.00	233,973.99
Malaysia		0.00	0.00	0.00
Maldives	19	0.00	30,946.00	30,946.00
Mali	19	0.00	27,850.00	27,850.00
Malta		0.00	0.00	0.00
Mauritania	79-05, 16-19	681,646.46	27,850.00	709,496.46
Mauritius		0.00	0.00	0.00
Mexico		0.00	0.00	0.00
Monaco		0.00	0.00	0.00
Mongolia	16, 18-19	46,614.00	33,419.00	80,033.00
Montenegro	19	0.00	33,419.00	33,419.00
Morocco	19	0.00	75,752.00	75,752.00
Mozambique	19	0.00	27,850.00	27,850.00
Myanmar	19	0.00	30,946.00	30,946.00
Namibia	19	0.00	55,700.00	55,700.00
Nepal	19	0.00	27,850.00	27,850.00
Netherlands		0.00	0.00	0.00
Nicaragua	08-09	34,206.04	0.00	34,206.04
Niger	83-87, 90-07, 10-11, 14-19	706,911.81	27,850.00	734,761.81
Nigeria	15-19	124,561.74	46,928.00	171,489.74
Oman	18-19	78,301.00	84,174.00	162,475.00
Pakistan	15-19	51,160.26	46,928.00	98,088.26
Panama	19	0.00	61,893.00	61,893.00
Papua New Guinea	09-16, 19	193,610.00	27,850.00	221,460.00
Paraguay	19	0.00	266.00	266.00
Peru	18-19	6,023.78	74,270.00	80,293.78
Philippines	19	0.00	75,752.00	75,752.00
Poland		0.00	0.00	0.00
Portugal		0.00	0.00	0.00
Qatar	19	0.00	179,054.00	179,054.00
Republic of Korea		0.00	0.00	0.00

Members	Years	Arrear Contributions	Contributions due 2019	Total
Republic of Moldova	19	0.00	30,946.00	30,946.00
Romania		0.00	0.00	0.00
Russian Federation	19	0.00	297,212.00	297,212.00
Rwanda	12, 15-19	109,639.04	27,850.00	137,489.04
Samoa	19	0.00	16,710.00	16,710.00
San Marino		0.00	0.00	0.00
Sao Tome and Principe	86-14, 18-19	610,880.65	16,710.00	627,590.65
Saudi Arabia	19	0.00	834.18	834.18
Senegal	15, 17-19	59,738.46	27,850.00	87,588.46
Serbia		0.00	0.00	0.00
Seychelles		0.00	0.00	0.00
Sierra Leone	80-00, 03-19	851,706.12	27,850.00	879,556.12
Slovakia		0.00	0.00	0.00
Slovenia		0.00	0.00	0.00
Somalia		0.00	0.00	0.00
South Africa	19	0.00	167,098.00	167,098.00
Spain		0.00	0.00	0.00
Sri Lanka	19	0.00	37,135.00	37,135.00
Sudan	89-03, 06-08, 13-14, 18-19	488,032.18	33,419.00	521,451.18
Switzerland		0.00	0.00	0.00
Syrian Arab Republic	12-19	377,194.21	54,989.00	432,183.21
Tajikistan		0.00	0.00	0.00
Thailand	19	0.00	185,675.00	185,675.00
The former Yugoslav Republic of Macedonia		0.00	0.00	0.00
Timor-Leste	15-19	56,989.70	30,946.00	87,935.70
Togo	05-06, 18-19	66,752.83	27,850.00	94,602.83
Trinidad and Tobago		0.00	0.00	0.00
Tunisia	19	0.00	55,700.00	55,700.00
Turkey	19	0.00	222,798.00	222,798.00
Turkmenistan	95-98, 00-12, 16-19	626,103.40	46,928.00	673,031.40
Uganda	96-00, 02-04, 10-12, 15-19	333,625.05	33,419.00	367,044.05
Ukraine	19	0.00	75,752.00	75,752.00
United Arab Emirates	19	0.00	211,659.00	211,659.00
United Republic of Tanzania	17-19	35,686.57	33,419.00	69,105.57
Uruguay	02-03, 19	96,577.22	74,270.00	170,847.22
Uzbekistan		0.00	0.00	0.00
Vanuatu	10-17, 19	164,998.00	24,756.00	189,754.00
Venezuela	16, 18-19	109,349.27	106,370.00	215,719.27
Viet Nam	19	0.00	54,270.00	54,270.00
Yemen	79-89, 95, 14-19	385,876.45	33,419.00	419,295.45
Zambia	14, 17, 19	34,663.57	30,946.00	65,609.57
Zimbabwe	19	0.00	30,890.43	30,890.43
<i>Extrabudgetary contributions</i>				
Comoros	18-19	16,067.00	16,710.00	32,777.00
Somalia	18-19	26,779.00	27,850.00	54,629.00
<i>Associate Member</i>		24,101.00	25,065.00	49,166.00
Aruba	19	0.00	25,065.00	25,065.00
Flemish Community of Belgium		0.00	0.00	0.00
Hong Kong, China		0.00	0.00	0.00
Macao, China		0.00	0.00	0.00
Madeira		0.00	0.00	0.00
Puerto Rico	18	24,101.00	0.00	24,101.00
<i>Affiliate Member</i>	03-18	844,159.01	686,016.02	1,530,175.03
<i>Former Full Member</i>	79-99	918,478.93	0.00	918,478.93
<i>Former Associate Member</i>	86	1,947.90	0.00	1,947.90
<i>Former Affiliate Member</i>	18-19	108,339.77	833.33	109,173.10

Remarks:

Full Members	Financial year start month
United Republic of Tanzania	July
Malawi	June
Bangladesh	July
Gambia	July
Uganda	July
Colombia	May
South Africa	April
Egypt	July
Iran, Islamic Republic of	March
Japan	April
Botswana	April
Indonesia	April
Lesotho	April
Mauritius	July
Turkey	March
Gabon	June
Pakistan	July

B. Arrear contributions received from Members for the period ended 31 March 2019

**Arrear contributions received from Members due to the General Fund
for the period ended 31 March 2019**

Euros

Members	Contribution year	31/03/2019
Total		885.370,98
<i>Full Members</i>		<i>847.624,97</i>
Barbados	18	32.134,00
Benin	18	26.779,00
Botswana	18	53.558,00
Colombia	18	25.450,16
Congo	16-18	64.710,38
Democratic People's Republic of Korea	18	13.540,00
Dominican Republic	18	64.269,00
Iraq, Islamic Republic of	91,18	73.613,58
Kuwait	18	160.671,00
Kyrgyzstan	97	23.631,59
Lesotho	18	26.779,00
Madagascar	16,17	17.733,82
Mauritania	78,79,15,16	55.095,70
Namibia	08	44.358,00
Nicaragua	02, 08	17.103,00
Papua New Guinea	08, 09	14.893,00
Peru	15,17,18	31.677,74
Saudi Arabia	03	101.628,00
<i>Affiliate Members</i>	<i>13-17</i>	<i>37.746,01</i>

Annex III.2: Voluntary contributions for the period ended 31 March 2019**Voluntary contribution received
for the period ended 31 March 2019**
Euros

Project	Donor	Curr.	Amount	EUR
				601,836.31
UNDP PCA *	UNDP	USD	508,641.00	443,026.31
	Global Tourism Economy Research Centre	USD	100,000.00	87,600.00
Joint Research on Asia Tourism Trends	Centre	USD	100,000.00	87,600.00
Study on Global CO2 Emissions from Tourism	Amadeus It Group	EUR	15,000.00	15,000.00
Formulation of a Tourism Law	UAE	USD	17,050.00	14,935.80
Revision procesos metodogia en la estimacion de Estadisticas Basicas de Turismo en Honduras	Honduras	USD	12,600.00	11,037.60
UNWTO.Quest: Gobernanza Turistica para el desarrollo local	Argentina	EUR	10,000.00	10,000.00
	Desarrollo e Investigaciones Turisticas Globaldit	EUR	5,000.00	5,000.00
Desarrollo e Investigaciones Turisticas S.L	Turisticas Globaldit	EUR	5,000.00	5,000.00
National Tourism Development Strategy and Master Plan	Botswana	USD	5,350.00	4,686.60
JTB Initiative	JTB Corporation	EUR	4,058.00	4,058.00
	Gesellschaft für Internationale Zusammenarbeit	EUR	3,992.00	3,992.00
2nd Global Report on Women in Tourism	Zusammenarbeit	EUR	3,992.00	3,992.00
Japan Travel and Tourism Association and Gurunavi AFMS				
Report on Gastronomy	Gurunavi Inc.	EUR	2,500.00	2,500.00

Remarks:

Contributions received in currency other than EUR are converted to EUR using UN Operational Exchange Rate (UNORE) at the date of reception of fund.

* UNDP PCA (United Nations Development Programme - Project Clearing Account): UNDP Morocco / New System of Classification of Tourist Accommodation Establishment

Annex III.3 In-kind donations for the period ended 31 March 2019

In-kind contributions received for the period ended 31 March 2019

Euros

Donor	Project	Currency	31/03/2019 Amount
In-kind contributions received			559,453.02
<i>Use of conference facilities and premises</i>			<i>461,484.84</i>
Spain	Headquarter premise		222,640.50
Berchtesgadener Land (BGL)	4th Euro-Asian Mountain Tourism Conference		196,000.00
Egypt	UNWTO 45th Meeting Tourism Tech Adventure		24,299.00
Jamaica	Global conference on jobs and inclusive growth: Small and medium tourism enterprises		9,723.60
International Trade Centre	Geneva premise		4,821.74
Globalia	Final de la 1º Competición de Start-ups de la OMT y Presentación del Hub de Innovación		4,000.00
<i>Donated Travel</i>			<i>97,968.18</i>
Saudi Commission for Tourism and Antiquities SCTA			15,108.99
Egypt			12,281.64
Cabo Verde			10,359.96
Ministry of Tourism Jamaica			9,154.86
Secretaría de Turismo de México			7,900.00
Berchtesgadener Land Tourismus (BGLT)			6,510.09
Ministry of Handicraft and Tourism of Mali			6,065.08
Donors with contribution below EUR 5,000			30,587.56

Annex III.4: PSC and PRF projects movements for the period ended 31 March 2019**Project support costs (PSC) and Initiative projects (PRF) movements
for the period ended 31 March 2019**

Euros

Description	Net assets		Net assets 31/03/2019	Assets & reconciling items	Actual amounts 31/03/2019	Outstanding commitments	Actual
	01/01/2019	Movements					amounts after commitments
<i>Project support cost projects</i>	590,872.76	-31,704.63	559,168.13	0.00	559,168.13	148,239.77	410,928.36
<i>Initiative projects</i>	311,276.71	-27,319.89	283,956.82	0.00	283,956.82	9,586.14	274,370.68
Project Reserve Fund Pool	103,574.21	-4.71	103,569.50	0.00	103,569.50	0.00	103,569.50
PRF-OFTS	34,382.95	-25,702.71	8,680.24	0.00	8,680.24	8,567.57	112.67
PRF-EU Horizon 2020	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
China Initiative Fund - Asia	56,141.40	-1,612.47	54,528.93	0.00	54,528.93	1,018.57	53,510.36
PRF-RPAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRF-RPEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PRF-UN-BONN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technical Cooperation Initiative	114,178.15	0.00	114,178.15	0.00	114,178.15	0.00	114,178.15

Legend:

PRF-OFTS (Project reserve fund - office of tourism and sports), PRF-EU Horizon 2020 (Project reserve fund - European Union Horizon 2020), PRF-RPAM (Project reserve fund - Regional programme of the Americas), RF-RPEU (Project reserve fund - Regional programme of Europe), PRF-UN-BONN (Project reserve fund - United Nations office of Bonn), RF-TECO (Project reserve fund - Technical Cooperation)

Annex IV.1: Texts of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes

A. Article 34 of the Statutes

1. Article 34 of the Statutes concerning the suspension of Members provides as follows:

"1. If any Member is found by the Assembly to persist in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of these Statutes, the Assembly may, by a resolution adopted by a majority of two-thirds of Full Members present and voting, suspend such Member from exercising the rights and enjoying the privileges of membership.

"2. The suspension shall remain in force until a change of such policy is recognized by the Assembly."

2. At its seventh session the General Assembly adopted the following resolution A/RES/217(VII) concerning the application of these provisions:

A/RES/217(VII)

Suspension of Members in arrears in the payment of
statutory contributions: Article 34 of the Statutes

"The General Assembly,

"Considering decision CE/DEC/2(XXX) by which the Executive Council recommended the Assembly to apply Article 34 of the Statutes and consequently to suspend the Members of the Organization whose contribution arrears are equal to or exceed the contributions owed by such Members for four financial years and who have not, within six months, agreed with the Secretary-General on a payment plan for reimbursing these arrears,

"Considering document A/7/10(j) prepared by the Secretary-General pursuant to the above Executive Council decision,

"Recognizing that Article 34 of the Statutes, which provides the sanction of suspension when a Member persists in a policy that is contrary to the fundamental aim of the Organization as mentioned in Article 3 of the Statutes, becomes applicable in the case of prolonged non-payment of obligatory contributions to the Organization's budget, such an attitude clearly constituting a policy contrary to the aims of WTO,

"1. Decides to apply henceforward the measure of suspension provided for in Article 34 of the Statutes:

(a) when a Member of the Organization has accumulated contribution arrears in respect of any four financial years, which need not be consecutive, partial payment of contributions not preventing the measure of suspension being applied, and;

(b) when the aforementioned Member has not agreed a payment plan for the contribution arrears with the Secretary-General within a period of one year from the date of the resolution by which the Assembly noted that the measure of suspension was applicable to the Member pursuant to Article 34 of the Statutes;

.....

3. Requests the Secretary-General to apply the present resolution and to inform each session of the Executive Council concerning its application."

B. Paragraph 13 of the Financing Rules attached to the Statutes

3. The provisions of paragraph 13 of the Financing Rules attached to the Statutes read as follows:

"13. A Member which is in arrears in the payment of its financial contributions to the Organization's expenditure shall be deprived of the privileges enjoyed by the Members in the form of services and the right to vote in the Assembly and the Council if the amount of its arrears equals or exceeds the amount of the contributions due from it for the preceding two financial years. At the request of the Council, the Assembly may, however, permit such a Member to vote and to enjoy the services of the Organization if it is satisfied that the failure to pay is due to conditions beyond the control of the Members."

4. In this regard, at its sixth session the Assembly adopted the following resolution:

A/RES/162(VI)

"The General Assembly,

.....

"Confirms the following provisions;

"When a Full Member becomes subject to the provisions of paragraph 13 of the Financing Rules and Regulation 8(7) of the Financial Regulations, the Assembly may restore that Member's right to vote and to enjoy the services of the Organization, only on an exceptional basis, when:

"1. the Member has explained the reasons for its failure to pay in writing and has requested the restoration of its rights in writing;

"2. the Council finds that the circumstances are beyond the Member's control;

"3. the Council and the country concerned have agreed to the measures which should be taken in order to settle the arrears."

Annex IV.2: Application of Article 34 of the Statutes and Paragraph 13 of the Financing Rules attached to the Statutes at 31 March 2019

A. Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules at 31 March 2019

Euros

Full Members	Para. 13	Art. 34	Arrear contributions		
			Years	Number of years	EUR
<i>Total</i>					5,079,538.63
Afghanistan	X	X	81-87, 89-08,10,12,14	30	703,795.66
Burkina Faso	X	X	12,16-18	4	105,180.00
Burundi	X	X	77-07,11-13, 15-18	38	813,481.78
Central African Republic	X	X	07-18	12	280,464.20
Chad	X	X	12-18	7	183,342.56
Ethiopia	X		17-18	2	55,556.00
Gabon	X	X	15-18	4	213,869.56
Liberia	X	X	12-18	7	183,349.00
Malawi	X	X	11-18	8	206,123.99
Nigeria	X	X	15-18	4	124,561.74
Rwanda	X	X	12,15-18	5	109,639.04
Sierra Leone	X	X	80-00,03-18	37	851,706.12
Timor Leste	X	X	15-18	4	56,989.70
Togo	X		05-06,18	3	66,752.83
Turkmenistan	X	X	95-98,00-12, 16-18	20	626,103.40
Uganda	X	X	96-00,02-04, 10-12, 15-18	15	333,625.05
Vanuatu	X	X	10-17	8	164,998.00

B. Movements of amount due by Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Movements of amount due by Members subject to provisions of Article 34 of the Statutes and/or paragraph 13 of the Financing Rules attached to the Statutes

Update from previous statement

at 31 March 2019

Euros

	30/09/2018	Increase	Decrease	31/03/2019
Amount due	4,579,954.04	526,556.70	26,972.11	5,079,538.63

Annex III.3: Members granted temporary exemption from the application of paragraph 13 of the Financing Rules (Resolution A/RES/682(XXII))

Members granted temporary exemption from the application of paragraph 13 of the Financing Rules (A/RES/682(XXII))
Compliance with the conditions laid down by the General Assembly through the agreed payment plan
at 31 March 2019

Full Members	Arrears payment plan approval and details				Strict fulfilment of the agreed payment plan		
	GA/EC approval		Details		Year	Payment made	
	Year	Payment made	Start from	Number of years		Contribution for the year	Annual arrears
Bolivia	2007	Yes	2008	11	2008-2018 2019	Yes No	Yes No
Cambodia	2006	Yes	2006	30	2006-2018 2019	Yes No	Yes No
Djibouti	2017	No	2017	15	2018-2019	No	No
Equatorial Guinea	2018	No	2018	8	2018-2019	No	No
Gambia, Islamic Republic of	2015	Yes	2016	15	2016-2018 2019	Yes No	Yes No
Guinea	2017	No	2017	10	2017-2019	No	No
Guinea-Bissau	2016	No	2016	30	2016-2019	No	No
Iraq	2010	Yes	2014	25	2014-2017 2018 2019	Yes Yes No	Yes Part No
Kyrgyzstan	2016	Yes	2016	21	2017-2019	Yes	Yes
Lao People's Dem. Republic	2005	Yes	2005	26	2005-2018 2019	Yes No	Yes No
Libya	2018	No	2018	10	2018-2019	No	No
Mauritania	2015	No	2015	31	2015 2016 2017-2019	Yes Part No	Yes Yes No
Nicaragua	2010	Yes	2010	12	2010-2019	Yes	Yes
Niger	2017	No	2017	30	2018-2019	No	No
Pakistan	2017	Part	2018	10	2018-2019	No	No
Papua New Guinea	2017	Yes	2017	15	2017-2018 2019	Yes No	No No
Sao Tome and Principe	2015	Yes	2015	34	2016-2017 2018-2019	Yes No	Yes No
Sudan	2015	Yes	2016	25	2016-2017 2018-2019	Yes No	Yes No
Syrian Arab Republic	2017	No	2018	20	2018 2019	Part No	No No
Uruguay	2017	No	2017	13	2007-2018 2019	Yes No	Yes No
Yemen	2017	No	2018	20	2018-2019	No	No

Annex IV.4: Excerpts of Resolution A/RES/682(XXII)

“The General Assembly,

(...)

Having taken note of the recommendations made by the Executive Council at its 103rd, 104th, 105th and 106th sessions with respect to requests made by various Full and Affiliate Members for temporary exemption from the application of paragraph 13 of the Financing Rules,

Considering the documents submitted by the Secretary-General regarding this matter,

8. *Decides in view of their compliance with the agreed payment plans, to renew the temporary exemption from provisions of paragraph 13 of the Financing Rules of Full Members Bolivia, Cambodia, Gambia, Iraq, Lao People’s Democratic Republic, Nicaragua and Sao Tome and Principe and to grant temporary exemption from the provisions of paragraph 13 of the Financing Rules to Full Members Bahrain, Djibouti, Equatorial Guinea, Guinea, Guinea-Bissau, Kyrgyzstan, Libya, Mauritania, Niger, Pakistan, Papua New Guinea, Syrian Arab Republic and Yemen as well as to ratify Uruguay’s payment plan revision and likewise grants temporary exemption to the Affiliate Member Russian Travel Guide RTG in view of its two year-long payment plan for the settlement of its arrears;*

9. *Also decides to maintain the temporary exemption of Burkina Faso, Burundi, Democratic Republic of the Congo¹, Madagascar, Sudan and Uruguay, as well as that of Affiliate Members Camara de Turismo de Cabo Verde and Instituto de Turismo Responsable from the provisions of paragraph 13, albeit making it clear that these provisions will be reapplied to these Members if they are not up to date with their payment plans by 1 April 2018;*

10. *Adopts the recommendation of the Executive Council establishing the following conditions for the Members requesting temporary exemption from the provisions of paragraph 13 of the Financing Rules and which propose payment plans to settle their arrears in instalments:*

(a) to discharge the contribution corresponding to the present year before the General Assembly session at which their case is reviewed,

(b) strict observance of the plan agreed for the settlement of arrears;

11. *Requests the Secretary-General to inform the Full Members concerned, that the decision just taken in their regards remains subject to strict compliance with the aforementioned conditions; and*

(...)

¹ At 31 March 2019 the Democratic Republic of Congo has settled all its arrears. Therefore, the maintenance of the temporary exemption from the provisions of paragraph 13 of the Financing Rules is not applicable (see table in Annex III.3).”

Annex V.1: Amended Detailed Financial Rules Annex I – Travel Guidelines

Current Detailed Financial Rules	Suggested Amendments to Detailed Financial Rules (draft amendments shown <i>in bold underlined italics</i>)
Annex I Travel guidelines (in accordance with Detailed Financial Rule VI.39)	Annex I Travel guidelines (in accordance with Detailed Financial Rule VI.39)
Introduction 1. The purpose of these guidelines is to describe the criteria and procedures applicable to official travel outside the area of duty station and to travel of staff members and families under the Staff Rules and Regulations of the Organization (SRR 21).	1. The purpose of these guidelines is to describe the criteria and procedures applicable to official travel outside the area of duty station and to travel of staff members and families under the Staff Rules and Regulations of the Organization (SRR 21) <u>as well as personnel governed by the relevant Administrative Instruction on Contractual Mechanisms and other individuals travelling for official purposes.</u>
Categories of travel 2. The official travel categories are as follows: (a) Mission travel: travel on official business. (b) Entitlement travel: travel on appointment, travel on separation, home leave travel and education travel.	(b) Entitlement travel: travel on appointment, travel on separation; <u>and</u> home leave travel; <u>and education travel.</u> The elimination of the education travel from entitlement travel was already previously approved by the 104th session of EC held in Luxor, Egypt.
Eligibility to travel	

<p>3. Mission travel applies to staff, collaborators (including those working away from Headquarters), experts serving in official and technical meetings and, members of governing bodies and subsidiary bodies. Entitlement travel applies to staff and family members, in accordance with Staff Rules and Regulations.</p> <p>4. Travellers are responsible for certifying that travel is completed as planned and for keeping the necessary evidence for audit purposes, until the final approval of the Organization's accounts by the General Assembly.</p>	<p><u>3.1</u> Mission travel applies to staff <u>members, personnel governed by the relevant Administrative Instruction on Contractual Mechanisms and other individuals travelling for official purposes. collaborators (including those working away from Headquarters), experts serving in official and technical meetings and, members of governing bodies and subsidiary bodies.</u></p> <p><u>3.2</u> <u>Unless provided otherwise by the General Assembly, mission travel shall not apply to individuals participating in UNWTO conferences and organs without any contractual relationship or official mission letter for services rendered to the Organization and/or under a contractual relationship with a third party.</u></p> <p>3.3 Entitlement travel applies to staff and eligible family members, in accordance with Staff Rules and Regulations.</p>
<p>Authorization</p> <p>5. All official travel shall be authorized by the Secretary-General. No ticket reservation or payment of DSA will be made without such authorization.</p>	<p>5. All official travel shall be authorized, <u>in writing</u>, by the Secretary-General. No ticket <u>will be issued reservation</u> or payment of DSA <u>will be</u> made without such authorization.</p>
<p>Standards of travel and accommodation</p> <p>Mode of transportation</p>	

<p>6. The mode of transportation shall be based on an economy and efficiency criteria, using the most cost-effective travel option.</p> <p>7. The Secretary-General may travel first class.</p> <p>8. The standards of air travel is at economy class in the most direct and economical route as determined by the Director of Administration. In line with UN standards, for travel of nine hours or more, one class above economy may be granted.</p> <p>9. The standards of rail, bus or sea travel shall be at an equivalent of economy class, except for travel of nine hours or more, when one class above economy may be granted. When conditions warrant it, such as schedule, security, etc., the Secretary-General may grant an upgrade upon recommendation of the Director of Administration.</p> <p>10. Travel by private motor car may be undertaken at the traveller's request if not exceeding the most cost effective travel option under</p>	<p>6. The mode of transportation <i>and travel itinerary</i> shall be based on an economy and efficiency criteria, using the most cost-effective travel option <i>and the best efforts to adjust to the agenda of the official mission.</i></p> <p>7. The Secretary-General may travel <i>first-class business class.</i></p> <p>8.1 The standards of air travel is at economy class in the most <i>direct and</i> economical route, as determined <i>by Director of Administration the Secretary-General, provided that the total additional time of the whole journey does not exceed the most direct route by four hours or more.</i> In line with UN standards, business class <i>shall</i> be provided for a single-leg journeys (direct flights) of 9 hours or more and for multi-leg journeys (non-direct flights) if the combined travel time of the journey is 11 hours or more (including a maximum of 2 hours of connection time) provided that the journey to the next destination is resumed within 12 hours.</p> <p><i>8.2 The Secretary-General may establish a tolerance threshold in the cost of travel allowing certain flexibility in the choice of itinerary in order to ensure the security and well-being of the travellers.</i></p> <p>The change implying dual-threshold for application of the business class was already approved by the 108th session of EC in San Sebastian, Spain</p> <p>9. The standards of rail, bus or sea travel shall be at an equivalent of economy class, except for travel of nine hours or more, when <i>one class above economy business class</i> may be granted. When conditions warrant it, such as schedule, security, etc., the Secretary-General may grant an upgrade. <i>upon recommendation of the Director of Administration.</i></p>
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<p>arrangements made by the Organization for air, rail, bus or sea travel. Reimbursement of travel by private motor car is calculated in accordance with mileage rates established by the Secretary-General.</p>	
<p>Hotels</p> <p>11. Travellers will be reimbursed for the expenses incurred in the accommodation of their choice in accordance with the DSA (Daily Subsistence Allowance) rates of the ICSC (International Civil Servant Commission), as stated in article 21 of this Annex. Exceptionally, the Secretary-General, upon recommendation of the Director of Administration, may authorise a higher reimbursement when conditions warrant it and a specific hotel has to be booked.</p>	<p>11. Travellers will be reimbursed for the expenses incurred in the accommodation of their choice in accordance with the DSA (Daily Subsistence Allowance) rates of the ICSC (International Civil Servant Commission), as stated in article 21 of this Annex. Exceptionally, the Secretary-General, <u>upon recommendation of the Director of Administration</u>, may authorise a higher reimbursement when conditions warrant it and a specific hotel has to be booked.</p>
<p>Deviations from the standards of travel and accommodation in mission travel</p> <p>12. If a traveller wishes to travel or take accommodation at a class higher than approved standard, the traveller may be permitted to do so by the Secretary-General provided she/he pays the difference in cost.</p> <p>13. Exceptions to the mode of transportation for mission travel may be approved by the Secretary-General when special circumstances warrant it, such as for medical condition of the traveller, non-availability of the applicable standard, eminent persons, persons donating services free of charge and travel journeys considered of an arduous nature.</p>	<p>12. If a traveller wishes to travel or take accommodation at a class higher than approved standard, the traveller may <u>be permitted to do so by the Secretary-General by provided she/he paying</u> the difference in cost.</p> <p>13. Exceptions to the <u>standard of accommodation for air travel higher than that authorized under normally applicable rules mode of transportation</u> for mission travel, may be approved by the Secretary-General when special circumstances warrant it, such as for <u>duly certified</u> medical condition of the traveller, non-availability of the applicable standard, <u>eminent persons</u>, persons donating services free of charge and travel journeys considered of an arduous nature.</p>

<p>Travel time and rest periods</p> <p>Travel time</p> <p>14. Travel time is calculated on the basis of the most direct and economical route, and any additional time is to be deducted from the traveller's annual leave or, in the case of collaborators, from remuneration.</p> <p>15. If a traveller wishes to take leave during mission travel, she/he should disclose the leave dates when requesting the official travel and have her/his official leave sheet signed before leaving on official travel.</p> <p>Rest periods</p> <p>16. For travel by air or mostly by air, travellers shall be entitled to rest periods before commencing duties or a stopover for rest purposes as follows :</p> <p>(a) If the scheduled travel time is from ten to twelve hours, in normal circumstances the traveller will not be obliged to take up her / his duties in the twelve hours following her / his arrival.</p> <p>(b) If, after a stopover of not more than twelve hours, the duration of a journey is more than ten hours, the traveller will not have to assume her / his duties in the twelve hours following her / his arrival (half a day on the outward journey and half a day on the return journey). This will be applicable only if the duration of travel before the stopover exceeds ten hours.</p> <p>(c) If the travel time exceeds twelve hours, in normal circumstances the traveller will not have to assume her / his duties in the twenty</p>	<p>14. Travel time is calculated on the basis of the most <u>direct and economical route (provided that the total additional time of the whole journey does not exceed the most direct route by four hours or more)</u>, and any additional time is to be deducted from the traveller's annual leave. <u>or, in the case of collaborators, from remuneration.</u></p> <p>15. If a traveller wishes to take leave during mission travel, <u>she/he should disclose</u> the leave dates <u>should be disclosed</u> when requesting the official travel and <u>have her/his official leave sheet request</u> signed before leaving on official travel. <u>Any extra cost deriving from the personal travel should be covered by the traveller.</u></p> <p>(a) If the scheduled travel time is from <u>six to eleven hours travelling in economy class</u>, in normal circumstances the traveller will not be obliged to take up <u>her/his the</u> duties in the twelve hours following <u>her / his the</u> arrival.</p> <p>(b) If, after a stopover of not more than twelve hours, the duration of a journey is more than <u>six hours travelling in economy class</u>, the traveller will not have to assume <u>her/his the</u> duties in the twelve hours following <u>her / his the</u> arrival (half a day on the outward journey and half a day on the return journey). This will be applicable only if the duration of travel before the stopover exceeds <u>six hours travelling in economy class.</u></p> <p>(c) If the travel <u>is in business class time exceeds twelve hours,</u> in normal circumstances the traveller will <u>not</u> have to assume</p>
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<p>four hours (one day) following her / his arrival at the destination.</p> <p>(d) There will be no entitlement to a rest period for day-time travel lasting less than ten hours.</p> <p>(e) If the rest period falls on a public holiday, a Saturday or a Sunday, the traveller will not be granted a compensatory working day off.</p> <p>(f) If a traveller is asked to travel on mission on a non-working day, she / he will not be granted any compensatory time off.</p> <p>(g) For long journeys by air (ten to twelve hours), per diem for an extra day in lieu of the rest day is not payable.</p>	<p>her / his the duties <u>within a reasonable time in the twenty four hours (one day)</u> following her / his the arrival at the destination.</p> <p>(d) There will be no entitlement to a rest period for day-time travel lasting less than <u>six</u> hours <u>travelling in economy class</u>.</p> <p>(f) If a traveller is asked to travel on mission on a non-working day, she / he will not be granted any no compensatory time off <u>will be granted</u>.</p> <p>(g) For long journeys by air (<u>more than six hours travelling in economy class</u>), per diem for an extra day in lieu of the rest day is not payable.</p> <p>The proposal implying changes in the rest periods was already approved by the 108th session of EC in San Sebastian, Spain.</p>
<p>Changes in official travel</p> <p>17. Any changes to authorised official travel must be submitted in writing before undertaking the travel. Changes will be made only when approved by the Secretary-General.</p> <p>18. On conclusion of an official travel, any change occurred in the travel arrangements owing to unforeseen circumstances after commencing the official travel, particularly, any change affecting the calculation of the DSA as established in article 21 below shall be reported within two weeks after the conclusion of such travel for its approval.</p>	<p>18. On conclusion of an official travel, any change occurred in the travel arrangements owing to unforeseen circumstances after commencing the official travel, particularly any change affecting the calculation of the DSA as established in article 21 below shall be reported within two weeks <u>10 working days</u> after the conclusion of such travel for its approval.</p>
<p>Travel advances</p>	

<p>Daily subsistence allowance (per diem)</p> <p>19. The daily subsistence allowance (DSA) (or per diem) are paid at the rates established by the United Nations through the International Civil Servant Commission (ICSC).</p> <p>20. The DSA is calculated on a twenty-four hour basis, account being taken of the nights spent away from the duty station. If outward and return travel is undertaken on the same day, without an overnight stay and with a travel duration of no less than ten hours, half the DSA will be paid. If outward and return travel is undertaken on different days, with at least an overnight stay and with a difference between the departure time and the arrival time of no less than ten hours, half the DSA will be paid.</p> <p>21. The DSA is broken down as follows:</p> <p>(a) 50 % for accommodation. If the government or host body provides free accommodation, the subsistence allowance will be reduced by the same percentage;</p> <p>(b) 30 % for meals (12% lunch, 12% dinner and 6% breakfast). The allowance will also be reduced if meals are provided free of charge in the same conditions as accommodation (see paragraph (i) above);</p> <p>(c) 20 % for miscellaneous expenses at the mission destination: taxi, bus, train and underground (subway) fares, telephone calls (local) and other incidental expenses;</p>	<p>20. The DSA is calculated on a twenty-four hour basis, account being taken of the nights spent away from the duty station, except for overnight travel to the mission destination, when fifty per cent DSA is calculated and overnight travel to the duty station, when no DSA is applicable If outward and return travel is undertaken on the same day, without an overnight stay and with travel duration of no less than ten hours, half the DSA will be paid. If outward and return travel is undertaken on different days, with at least an overnight stay and with a difference between the departure time and the arrival time of no less than ten hours, half the DSA will be paid.</p> <p>(b) 30 % for meals (12% lunch, 12% dinner and 6% breakfast). The allowance will also be reduced if meals are provided free of charge in the same conditions as accommodation; (see paragraph (i) above);</p> <p>(c) 20 % for miscellaneous expenses at the mission destination: taxi, bus, train and underground (subway) fares, telephone calls (local), printing expenses, parking fees, tolls and other incidental expenses;</p>
<p>Terminal expenses</p> <p>22. Terminal expenses cover the costs of travel to and from the port of entry and the hotel and are additional to the DSA.</p>	

<p>23. If transfer were provided to the traveller through UNWTO's or a host organization's own transportation means terminal expenses are not claimable.</p> <p>24. DSA and terminal expenses may be paid in advance, in order to simplify processing and reduce transaction costs.</p>	
<p>In-kind travel</p> <p>25. The Secretary-General may accept in-kind travel from donors for purposes in line with the mission of the Organization. This includes travel by eligible travellers to meetings when they have been authorized by the Secretary-General to attend in an official capacity.</p> <p>26. Most common forms of in-kind travel are tickets, accommodation, meals or other miscellaneous travel costs at the country of destination.</p> <p>27. Prior to the acceptance of in-kind travel by the Secretary-General, the following requirements shall be determined :</p> <ul style="list-style-type: none"> (a) that the travel is for travel related to the traveller's official duties ; (b) that the travel is for attendance at a meeting or similar function in line with the mission of the Organization ; (c) the donor of the travel ; (d) the nature / form of the travel ; (e) that the in-kind travel offered is in conformity with UNWTO travel standards as established in these Guidelines and with UNWTO rules, regulations and policies; (f) the cost of travel or the best possible estimate equivalent to 	

fair value of such travel.	
<p>Entitlement travel</p> <p>Travel on home leave</p> <p>28. Staff entitled to home leave under the provisions of Staff Rule 18 (1) will be entitled to payment of the travel expenses defined in Staff Rule 18 (1).</p> <p>29. Travel in connection with home leave will normally take place in the company of the family members of the staff in respect of whom she / he is entitled to family allowances (Staff Rule 2 (2)). Exceptionally, the Secretary-General may authorize one of the staff's family members to travel separately.</p> <p>30. The travel time allowed is one day for each outward and return journey of less than ten hours and two days for each outward and return journey of more than ten hours. If, for the convenience of an official, the Secretary-General authorizes travel by private motor car or by sea, the travel rest period will be calculated on the basis of the most direct route by air or rail.</p> <p>31. For journeys on home leave, staff members are not permitted to travel in a class above economy.</p>	<p>29. Travel in connection with home leave will normally take place in the company of the family members of the staff in respect of whom <u>she / he staff member</u> is entitled to family allowances (Staff Rule 2 (2)). Exceptionally, the Secretary-General may authorize <u>one of the staff's eligible</u> family members to travel separately.</p> <p>30. The travel time allowed is one day for each outward and return journey of less than ten hours and two days for each outward and return journey of more than ten hours, <u>account being taken of the journey till/from the port of entry/home destination point (airport, station, etc.)</u>. If, for the convenience of an official, the Secretary-General authorizes travel by private motor car or by sea, the travel rest period will be calculated on the basis of the most direct route by air or rail.</p> <p>31. For journeys on home leave, <u>staff members are not permitted to travel in a class above economy class tickets will be provided by the Organization (irrespective of the duration of the journey). If a traveller wishes to travel at a class higher than approved standard, the traveller may do so by paying the difference in cost.</u></p>
<p>Education travel</p> <p>32. Staff entitled for education travel under paragraph (d) of Staff Rule 13 (6) for attendance at an educational institution outside the area of the duty station, will be paid, once every school year,</p>	<p>Education travel</p> <p>32. Staff entitled for education travel under paragraph (d) of Staff Rule 13 (6) for attendance at an educational institution outside the area of the duty station, will be paid, once every</p>

<p>for the child's return travel expenses between the educational institution and the duty station in accordance with paragraph (a) of Staff Rule 13 (6) and provided that the period between two official journeys chargeable to the Organization is not less than six months.</p>	<p>school year, for the child's return travel expenses between the educational institution and the duty station in accordance with paragraph (a) of Staff Rule 13 (6) and provided that the period between two official journeys chargeable to the Organization is not less than six months.</p> <p>The elimination of the education travel from the entitlement travel was already previously approved by the 104th session of EC held in Luxor, Egypt.</p>
<p>Travel on appointment and on separation</p> <p>33. Staff entitled to travel on appointment and on separation, will be paid for travel expenses defined in Staff Rule 21 (1).</p> <p>34. Travel in connection with appointment and separation will normally take place in the company of the family members of the official in respect of whom she / he is entitled to family allowances (Staff Rule 21 (2)). Exceptionally, the Secretary-General may authorize one of the official's family members to travel separately.</p> <p>35. No DSA will be payable for travel undertaken for entitlement travel (travel on appointment, travel on separation, home leave travel and education travel).</p>	<p>332. Staff entitled to travel on appointment and on separation, will be paid for travel expenses defined in Staff Rule 21 (1).</p> <p>334. Travel in connection with appointment and separation will normally take place in the company of the family members of the official in respect of whom she / he the staff member is entitled to family allowances (Staff Rule 21 (2)). Exceptionally, the Secretary-General may authorize one of the official's family members to travel separately.</p> <p>345. No DSA will be payable for travel undertaken for entitlement travel (travel on appointment, travel on separation and home leave travel and education travel).</p> <p><u>35. For travels on appointment and on separation, economy class tickets will be provided by the Organization (irrespective of the duration of the journey). If a traveller wishes to travel at a class higher than approved standard, the traveller may do so by paying the difference in cost.</u></p>
<p>Travel under the lump-sum option</p> <p>36. For mission travel, external collaborators working away from Headquarters, experts serving in official and technical meetings</p>	<p>36. For mission travel, <u>travellers who do not have a contractual relationship with the UNWTO (external collaborators</u></p>

<p>and, members of governing bodies and subsidiary bodies may be provided with a lump-sum payment in lieu of all entitlements related to the particular travel.</p> <p>37. The lump sum option for travel consists of a payment made to the traveller to make her / his own travel arrangements. This amount is deemed to cover all travel expenses including all other related entitlements such as surface transportation within the destination, DSA for stopovers, terminal expenses, accompanied excess baggage and unaccompanied shipment, insurance, visas, etc.. No additional payment will be made once the option has been exercised.</p> <p>38. The lump-sum payment not exceed 100 % of the most cost-effective ticket fare plus 100 % of the DSA and terminal expenses which would correspond to the particular travel under the arrangements made by the Organization. The lump-sum option shall not be available on a partial basis.</p> <p>39. Under the lump-sum option, the Organization may request the traveller to submit an evidence of the completion of the travel.</p>	<p><i>working away from Headquarters, experts serving in official and technical meetings and, members of governing bodies and subsidiary bodies shall may</i> be provided with a lump-sum payment in lieu of all entitlements related to the particular travel.</p> <p>37. The lump sum option for travel consists of a payment made to the travellers to make her / his <i>their</i> own travel arrangements. <i>This amount is deemed to cover all travel expenses including all other related entitlements such as surface transportation within the destination, DSA for stopovers, terminal expenses, accompanied excess baggage and unaccompanied shipment, insurance, visas, etc..</i> No additional payment will be made once the option has been exercised.</p> <p>38. The lump-sum payment <i>shall</i> not exceed 100 % of the most cost-effective ticket fare (<i>in economy class</i>) plus 100 % of the DSA and terminal expenses which would correspond to the particular travel under the arrangements made by the Organization (<i>to which deductions may be applicable taking into account any direct provisions by the organization and/or in-kind donations by any third party (ies)</i>). <i>The lump-sum option shall not be available on a partial basis.</i></p> <p>39. Under the lump-sum option, the Organization may <i>has the right to</i> request the traveller to submit an evidence of the completion of the travel.</p>
<p>Travel claims for official travel other than the lump-sum option</p> <p>40. Exceptional expenses not covered by the DSA, such as airport taxes, passport and visa fees, vaccination costs, taxi fares for the transport of heavy documents and material necessary for the official mission, communication costs, etc. may be claimed. Any purchase made for work purposes during an official mission and for which reimbursement is requested are considered property of</p>	

<p>the Organization.</p> <p>41. All reimbursement requests other than those normally covered by the DSA, should be accompanied by the corresponding invoices, receipts, vouchers and, if applicable, by travel tickets. Claims in respect of official travel shall be submitted within two weeks after such travel has been completed.</p> <p>42. If, on review of the claim, it is determined that the travel advance exceeded the amount of reimbursable travel expenses, the traveller shall be informed of the amount of overpayment, which shall be recovered through payroll or deducted from other payments due.</p>	<p>41. All reimbursement requests other than those normally covered by the DSA, should be accompanied by the corresponding invoices, receipts, vouchers and, if applicable, by travel tickets. Claims in respect of official travel shall be submitted within two weeks 10 working days after such travel has been completed.</p>
<p>Official travel inside the area of the duty station</p> <p>43. Attendance to official activities inside the area of the duty station is not considered mission travel.</p> <p>44. When a duty station is considered safe and secure according to UN standards, the mode of transportation will be the use of suitable public transport modalities (metro, bus) if available. In exceptional cases approved by the Secretary-General or when a duty station is not considered safe and secure based on UN standards, taxi, private car or other mode of transport may also be considered.</p>	