

## Executive Council

Ninetieth session  
Mombasa, Kenya, 19-21 June 2011  
Provisional agenda item 5(c)

CE/90/5(c)  
Madrid, March 2011  
Original: English

### Administrative, financial and statutory matters

#### (c) Auditors' report and administrative accounts for the financial year 2010

1. This document contains the Auditors' report and the administrative accounts for the first year of the eighteenth financial period 2010-2011. These accounts have been drawn up in accordance with regulation 14 of the UNWTO Financial Regulations and are submitted to the Executive Council in compliance therewith.

2. The contents of this document are as follows:

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**AUDITORS' REPORT**  
**ON THE ADMINISTRATIVE ACCOUNTS**  
**FOR THE FINANCIAL YEAR 2010**

**A. OPINION**

1. In accordance with Regulation 17 of the Financial Regulations of the World Tourism Organization (hereinafter UNWTO) and other related provisions, we have examined pages 1 to 23 of financial document CE/90/5(c), Annexes I to VII thereto containing the financial statements and relevant schedules properly identified of the UNWTO for the financial year ending 31 December 2010, as well as the accounts of the Funds in Trust for "Activities related to Education and to Sustainable Tourism Development" (UNWTO-Italy Agreement) and for the "Permanent Secretariat of the Affiliate Members" (UNWTO-Spain Agreement), pages 18 and 19 of the aforementioned document. The accounts of the United Nations Development Programme (UNDP-UNWTO), the Multi-Donor Trust Fund (MDTF) and joint programmes (JPs) for the same period, contained in pages 20 to 23 of the same financial document were also examined.

2. In particular, we carried out a comprehensive review of the accounting procedures and such tests of the accounting entries and supporting evidence as we considered necessary depending on the circumstances.

3. As a result of our review, we are of the opinion that the financial statements of the UNWTO properly reflect the recorded financial transactions for the financial year 2010 and that these transactions were in accordance with the Financial Regulations, the budgetary provisions and other applicable guidelines, and present fairly the financial position on 31 December 2010. Nevertheless, it is considered necessary to make the following remarks or observations:

**B. OBSERVATIONS**

4. The Consolidated Income and Expenditure Statement shows that the budgetary income (General Fund) in 2010 was €10,943,001.59, equivalent to 88.02% of the total budget approved for this period, which was €12,433,000 according to General Assembly resolution A/18/15. Total budgetary income was 6.78% less than the €11,738,862.24 obtained the previous year, 2009.

This budgetary income consisted mostly of the contributions of UNWTO Members, which amounted to €10,332,891.04, representing 88.14% of the total budgeted income under this heading (€11,723,000.00), which constitutes a slight decrease in the level of collection with respect to the previous financial year.

5. The collection of contribution arrears of Members declined considerably in 2010 with respect to the previous year, with the amount received declining from €1,806,658.49 to €1,060,074.47, representing a decrease of approximately 41%.

6. Total contribution arrears owed to the General Fund by the Members of the Organization increased by nearly 2% in 2010, from €16,261,274.23 in 2009 to €16,546,855.37 at the close of the current financial year.

7. Furthermore, it should be noted that from the existing arrears at the close of financial year 2009, the amount of €165,033.33 was deducted corresponding to arrears of former Affiliate Members dating back five years or more, in accordance with the procedure explained in Annex II, which has been applied since financial year 2000, which was approved by the Executive Council at the proposal of the Secretary-General.

8. If to the total budgetary income for the year (€10,943,001.59), we add the contribution arrears collected (€1,060,074.47) and we deduct the budgetary expenditure (€12,003,076.06), we obtain a budgetary result of zero for 2010, due, on the one hand, to the non-application of the full amount of income from Publications and from Sundry Income provided for in the draft budget and programme for 2010, and on the other hand, to the assumption of certain expenses via provisions (among others, the provisions for ASHI or the Themis Foundation, mentioned in paragraph 14).

Nevertheless, it can be observed that the level of budgetary expenditure incurred by the Organization during this financial year has been reined in, resulting in a reduction of 8.65% with respect to corresponding amount in 2009 (€13,140,244.91).

9. It should also be noted that a series of provisions totalling €450,000.00 were made, charged against the 2005 budget, in accordance with resolution 498(XVI) of the General Assembly. The breakdown of the provisions made, including their balances at the close of the 2010 financial year, is as follows:

Item	Provision made in 2005	Balance of provision on 31/12/2009	Allocations in 2010	Expenditures made in 2010	Balance of provision on 31/12/2010
Costs of implementation of United Nations security regulations in the headquarters building	200,000.00	116,850.01	6,667.60	2,450.44	121,067.17
Crisis management in situations of risk of pandemics or natural disasters having an impact on tourism on a worldwide scale	250,000.00	25,496.84	28,357.92	52,852.39	1,002.37

10. Furthermore, two new provisions were made in financial year 2007, charged against the budget:

Item	Provision made in 2007	Balance of provision on 31/12/2009	Expenditures made in 2010	<i>(Euros)</i>	
				Transfers made in 2010	Balance of provision on 31/12/2010
Costs entailed by the application of the International Public Sector Accounting Standards (NICSP/IPSAS) to be implemented in early 2012, approved by the General Assembly in resolution 519 (XVII)	100,000.00	82,196.31	11,624.02	--	70,572.29
Coverage of costs of settlement and repatriation of staff members of retirement age in 2007 and whose date of retirement was extended by the Secretary-General	328,152.90	320,198.60	278,998.11	41,200.49	0.00 <sup>1</sup>

11. The UNWTO, like other United Nations organizations, must apply the International Public Sector Accounting Standards (IPSAS). In November 2007, the General Assembly adopted in its resolution 519(XVII) the decision to make a budgetary allocation of €100,000 for this purpose, and the greater part of this amount has been spent to date mainly on the participation of officials in IPSAS meetings and workshops.

<sup>1</sup> The existing balance in this provision (€41,200.49) was transferred to the provision for repatriation (OSGR) mentioned in paragraph 14 of this report.

12. In decision CE/DEC/7(LXXXV), the Executive Council approved the UNWTO's progressive adoption of these standards during the biennium 2010-2011 and the application of the Fixed-Asset Replacement Reserve Fund to finance the cost of their implementation.

13. Over the course of the 2010, and with regard to the IPSAS implementation project, special recognition should be given to the work done by the Management and the Administration and Finance Division on the development of a draft manual on accounting policies compliant with international public sector accounting standards, which is almost completed, as well as of a draft of modifications to the Financial Regulations of the UNWTO, which have been presented to the external auditors, as provided for in the work plan established by the organization [CE/88/5(a)]. Also in the drafting phase are various manuals on how to prepare accounts and the associated management procedures.

Along the same lines, the UNWTO is working on the identification and establishment of new work processes and the adaptation of current processes with the aim of making them coherent and compliant with public sector accounting norms. It should be pointed out that, following the recommendations of the external auditors relative to the audit of the financial statements of 2009, the new financial circuits have in large part been approved and implemented in the course of this year. Although this development does not necessarily form part of the IPSAS adoption process, it is a step that serves to reinforce such process, making it more coherent and facilitating the collection and transparency of economic and financial information.

14. During 2010, the following new provisions have been allocated funds charged against the budget:

Item	Provision made in 2010	Expenditures made in 2010	Balance of provision on 31/12/2010
After Service Health Insurance	900,000.00	48,862.62	851,137.38
Provision for repatriation	141,200.49 <sup>2</sup>	59,900.63	81,299.86
Themis provision for the holding of the Global Tourism Forum	180,000.00	-	180,000.00

15. Annex IV of financial document CE/90/5(c) includes a breakdown of the contributions owed to the General Fund as at 31 December 2010, listed according to the financial year to which they correspond (from 1976 to 2010). Total contributions owed, as mentioned in paragraph 6, amounts to €16,546,855.37. As has become habitual, the Members of the Organization are urged to pay their contributions to the budget within the time limits prescribed in Financial Regulation 7(2). Similarly, Members with unjustified arrears in the payment of their contributions are urged to discharge these debts to the Organization at the earliest possible opportunity, in order to enhance effectiveness in the execution of the work plans that the UNWTO implements each year.

16. With regard to the extra-budgetary income and expenditure that make up the various Reserve Funds of the UNWTO, which are separate from the General Fund, it should be pointed out that in 2010 extra-budgetary income amounted to €6,529,974.65, which represents an increase of approximately 21% from the €5,377,816.26 received in the previous year. Income from Voluntary Contributions increased by some 36%, from €3,294,271.73 to €4,477,382.54 in 2010. As for extra-budgetary expenditures, there has been a 14% reduction in expenditure from Voluntary Contributions, from €2,980,204.24 in 2009 to €2,559,535.69 in this financial year.

<sup>2</sup> This includes the €41,200.49 corresponding to the balance of the provision for covering the cost of settlements and repatriation mentioned in paragraph 10 of this report, which has been eliminated, given that both provisions serve the same purpose.

17. The Consolidated Balance Sheet as at 31 December 2010 reflects a sum of € 3,974, 821.19 under Reserve Funds –Voluntary Contributions. This amount consists of three components (i) The difference between the sums received under Voluntary Contributions for ongoing Programmes and the expenditure incurred thereon (ii) The difference between the sums received under Voluntary Contributions for closed Programmes and the expenditure incurred thereon (iii) Net of interest income on Voluntary Contributions and loss or gain on exchange rate differences on transactions related to Voluntary Contributions.

The UNWTO needs to recognize as income of the year the pro rata Programme Support Costs on Voluntary Contributions. It also needs to take a decision regarding the treatment of the difference between the sums received under Voluntary Contributions for closed Programmes and the expenditure incurred thereon. The net of interest income on Voluntary Contributions and loss or gain on exchange rate differences on transactions related to Voluntary Contributions should be treated as income pertaining to the General Fund and lastly the difference between the sums received under Voluntary Contributions for ongoing Programmes and the expenditure incurred thereon should be reflected distinctly as a liability in the Consolidated Balance Sheet rather than as a "Reserve".

18. Income from publications, after deducting returned sales, once again declined this year from €515,351.10 in 2009 to €443,468.06, representing a decrease of 14%, and showing a downward trend from year to year in the level of income. Expenditures, without including the annual budgetary allocation or other direct and indirect costs that are assumed by the General Fund, have decreased by approximately 1.12%, from €179,140.21 to €177,137.96.

19. In 2010 negative exchange-rate differences totalling €35,068.39 were incurred as a result of exchange-rate differences between the US dollar and the euro. Such negative exchange-rate differences amounted to €20,170.46 in the previous financial year, which means that there has been an increase of more than 73%.

20. Ever since 1997, income from the UNDP under the heading of agency support costs has been accumulating. The cumulative amount at 31 December 2010 is €143,027.41.

21. From the 2008-2009 General Fund surplus that existed at the start of 2010 (€485,419.96) the full amount was applied during the financial period to a "Special Contingency Account" for which the Secretary-General received authorization at the 88th session of the Executive Council (decision CE/DEC/7(LXXXVIII)). Likewise, the Executive Council adopted the decision to allocate to the Fixed-Asset Replacement Fund a total of €130,993.50 charged against the surplus of the period 2006-2007 (decision CE/DEC/5(LXXXVIII)).

22. With regard to the funds in trust for Activities related to Education and Sustainable Tourism Development (UNWTO-Italy Agreement), in financial year 2010 total income amounted to €3,681.42, all of which consisted of financial income. Activity expenditures amounted to €476,998.03, which means that the balance of the reserve constituted in such fund decreased during this financial period by €473,316.61.

23. As for the fund in trust for the Permanent Secretariat of the Affiliate Members (UNWTO-Spain Agreement), total income received amounted to €92,330.99 and the amount of expenditures was €101,501.30, leaving the reserve of such fund at the close of financial year 2010 at €67,505.60, representing a reduction of 11.96%.

24. With respect to the financial accounts regarding the execution of the Multi-Donor Trust Funds (MDTF) and Joint Programmes, executed by UNWTO as a participating UN organization, it should

be noted that there are 14 projects using funds allocated by UNDP which acted as the Administrative Agency.

The total funds received for these projects during 2010 amounted to \$2,247,011.85. The total expenditure on the execution of the projects, including indirect costs, was \$1,289,482.63, leaving a balance of funds of \$957,529.22. The utilization of funds received during the year for the projects was thus 57%.

Lastly, we wish to express our gratitude for the collaboration and full cooperation we have received in the execution of our work, on the part of the Secretary-General of the UNWTO and his staff and especially of the Administration and Finance Division, and for having had access in every instance to the documents or clarifications considered relevant to our examination of the accounts.

Madrid, 25 March 2011

Vimalendra Patwardhan

Mercedes Lebrancón Cortés

(INDIA)

(SPAIN)

## 2. CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2010

( compared with balance of the previous financial year )

( in euros )

ASSETS			2010	2009
	2010	2009		
<b>CASH AND BANKS (note 1)</b>			14.454.236,04	13.414.293,14
Petty cash	15.485,85	27.110,97		
Cash at Banks - Current Accounts	9.128.782,41	2.817.804,65		
Cash at Banks - Fixed-term deposit Accounts	5.309.967,78	10.569.377,52		
<b>DEBTORS - CONTRIBUTIONS TO THE GENERAL FUND (see Annexe I) (notes 2 and 3)</b>			16.546.855,37	16.261.274,23
Contributions due for the current financial year	1.544.888,94	1.258.988,98		
Contributions due for previous financial years : Members	13.216.309,65	13.259.395,14		
Contributions due from previous financial years : Former Members	1.785.656,78	1.742.890,11		
<b>DEBTORS - CONTRIBUTIONS TO THE WORKING CAPITAL FUND (see Annex III)</b>			2.858,25	1.864,55
<b>DEBTORS - OTHER CONTRIBUTIONS (Voluntary contributions)</b>			3.141.666,47	3.482.228,55
<b>OTHER DEBTORS</b>			790.226,26	820.721,04
<b>GUARANTEES AND DEPOSITS</b>			3.168,54	3.168,54
<b>FIXED ASSETS (note 4)</b>			358.751,00	455.306,00
Headquarters building (note 5)	p.m.	p.m.		
Tangible fixed assets	1.214.578,00	1.241.980,00		
Accumulated depreciation of tangible fixed assets	(855.827,00)	(786.674,00)		
<b>TOTAL ASSETS</b>			35.297.761,93	34.438.856,05
LIABILITIES			2010	2009
	2010	2009		
<b>CREDITORS</b>			1.298.914,79	2.958.481,53
Fixed Assets Replacement Fund - creditor (note 4)	358.751,00	455.306,00		
Other creditors	940.163,79	2.503.175,53		
<b>ADVANCE CONTRIBUTIONS</b>			1.163.494,98	796.410,39
Advance contributions to the General Fund	1.163.494,98	796.410,39		
Advance contributions to the Working Capital Fund	0,00	0,00		
<b>PROVISIONS FOR OUTSTANDING CONTRIBUTIONS</b>			19.691.380,09	19.745.367,33
Total contributions outstanding. General Fund	16.546.855,37	16.261.274,23		
Total contributions outstanding. Working Capital Fund	2.858,25	1.864,55		
Total contributions outstanding. Voluntary contributions	3.141.666,47	3.482.228,55		
<b>OTHER PROVISIONS (note 6)</b>			1.305.079,07	544.741,76
<b>INCOME TO BE DISTRIBUTED IN SEVERAL YEARS</b>			20.723,60	13.144,75
<b>RESERVE FUNDS</b>			11.818.169,40	10.380.710,29
Working Capital Fund	2.812.219,69	2.812.219,69		
Publications (note 7)	713.609,49	688.279,39		
Sundry income (note 7)	1.032.661,02	1.253.343,57		
Voluntary contributions	3.974.821,19	2.056.974,34		
Affiliate Members programme of work	165.413,45	71.826,19		
Special accounts	0,00	0,00		
Special contingency fund (note 8)	485.419,96	0,00		
Replacement of fixed assets (note 4)	1.951.580,92	1.720.085,15		
UNDP Income - Agency support costs	143.027,41	79.452,08		
ST-EP Foundation	539.416,27	382.116,42		
Surplus General Fund 2006-2007 (notes 4 and 6)	0,00	830.993,50		
Surplus General Fund 2008-2009 (note 8)	0,00	485.419,96		
Balance outstanding contributions (note 9)	0,00	0,00		
<b>TOTAL LIABILITIES</b>			35.297.761,93	34.438.856,05



## NOTES TO THE CONSOLIDATED BALANCE SHEET

At its 14th session (Seoul and Osaka, 2001), the General Assembly approved the establishment of the euro as the Organization's currency of payment and account [(Resolution 433(XIV)] replacing the US dollar, the currency of account used until 31 December 2001. Effective 1 January 2002, the euro is the currency of account of the Organization.

### Notes

1. The breakdown of cash balances by currency is as follows:

	<u>In USD</u>	<u>In EUR</u>	<u>Equivalent Total In Euros</u>
Petty Cash .....	10,204.28	7,720.39	15,485.85
Cash at Banks, current accounts .....	413,881.29	8,813,818.74	9,128,782.41
Cash at Banks, fixed term deposits.....	3,020,000.00	3,011,747.78	5,309,967.78

With regard to the large amount of funds deposited in current bank accounts in euros compared to the amount of funds deposited in fixed-term accounts in euros, it should be pointed out that the conditions that have been negotiated for current-account deposits with the banks are more favourable than those offered for fixed-term deposits in terms of both the yield on the total balance deposited as well as the costs of managing such accounts.

The value in euros of all accounts in U.S. dollars has been calculated at the United Nations operational rate of exchange for 31 December 2010 (USD 1 = EUR 0.761).

2. From the final amount of contributions owed to the General Fund for 2009, the amount of EUR169,833.33 has been deducted as a consequence of the regularizing in the accounts of former Affiliate Members (EUR165,033.33) whose debts date back at least five years, in accordance with Executive Council decision 8(LXIII-LXIV) (see approved procedure in paragraph 3 of the decision, and for the breakdown of the outstanding debts of these former Members see Annex II of this document), and the cancellation of EUR4,800.00 corresponding to the adjustment of the contributions owed by Affiliate Member PATA at the date of its withdrawal.

3. From the contributions owed for the 2010 financial year, the amount of EUR44,800.00 has been deducted as a consequence of:

- (a) regularizing in the accounts of EUR19,600.00 corresponding to the debt of the former Affiliate
- (c) Cancellation of EUR25,200.00 corresponding to the contribution owed by the following Affiliate Members, as a result of the adjustment carried out according to its date of withdrawal:

Accenture .....	1,200.00
ADM & TEC .....	1,200.00
Agence de Tourisme Gic Mieux-vivre .....	1,200.00
Alrawda Travel and Tourism Agency .....	1,200.00
Arab Tourism Organization .....	1,200.00
CCTE .....	1,200.00
Deloitte & Touche .....	1,200.00
Ediciones Cabrer .....	1,200.00

Federation Nat. Agences voyage du Maroc .....	1,200.00
Grupo Cubacanan .....	1,200.00
Hotel Support Services .....	1,200.00
Indian Airlines .....	1,200.00
National Tourism Board of Sierra Leone .....	1,200.00
Papua New Guinea National Cultural Trust .....	1,200.00
Rojenny Tourist / Games Village Oba .....	1,200.00
The University of Economics in Warsaw .....	1,200.00
International Hotel & Tourism Industry .....	1,200.00
Annals of Tourism Research .....	2,400.00
ICE – Universidad Politécnica de Madrid .....	200.00
Expomedia .....	2,200.00

4. The fixed assets shown in the Balance Sheet are those corresponding to the depreciable assets specified in financial provision 6.18 of the Detailed Financial Provisions attached to the Financial Regulations, i.e., computer hardware, document reproduction machinery and vehicles.

These break down as follows:

	<u>EUR</u>
- computer hardware .....	612,759.00
- document reproduction machinery .....	506,964.00
- vehicles .....	94,855.00
Total .....	<u>1,214,578.00</u>

The net value of the fixed assets is offset in the liabilities column of the Balance Sheet under the "creditors" heading, by means of the Fixed Assets Replacement Fund – creditors.

Depreciable asset purchases are charged, in their entirety, to the budget corresponding to the financial year in which these acquisitions are made. In following years, the annual depreciations which fuel the Fixed Assets Replacement Fund (Heading: Reserve Funds) until they are no longer in service are charged to the budget. Hence, the cost of replacing these goods is charged to the Replacement Fund and not to the budget. All other non-depreciable fixed assets are registered as physical off-balance-sheet stock which is not valued and which is earmarked in its entirety as a budgetary expense.

The fixed assets corresponding to computer hardware are depreciated over their five years of service. The depreciation period for document reproduction machinery and vehicles is seven years.

To calculate annual depreciation, the straight-line method is applied for the direct reduction of capital by means of a uniform annual amortization.

<u>Variation in the net value of fixed assets</u>		<u>EUR</u>
Net asset value, 1 January 2010.....	455,306.00	
Less: net value of fixed assets removed from service in 2010.....	(1,800.00)	
Less: Depreciation 2010.....	(155,312.00)	298,194.00
Purchases in 2010.....		<u>60,557.00</u>
Net asset value, 31 December 2010.....		358,751.00

<u>Variation in the Fixed Asset Replacement Fund</u>	<u>EUR</u>
Account balance, 1 January 2010.....	1,720,085.15
Charge for replacement 2010.....	155,312.00
Financial yields in 2010.....	12,840.77
Allocation for implementation of IPSAS.....	50,000.00
Allocation from the 2006-2007 surplus.....	130,993.50

Less: accrued depreciation of fixed assets removed from service in 2010 used to offset fixed asset purchases in 2010.....	(86,159.00)
Less: Web platform costs.....	(31,491.50)
Account balance, 31 December 2010.....	1,951,580.92

In accordance with decision CE/DEC/7(LXXXV), the Executive Council has authorized the Secretary-General to use the reserve of the Fixed Asset Replacement Fund to finance the cost of implementation of the new International Public Sector Accounting Standards (IPSAS).

The Executive Council, in decision CE/DEC/5(LXXXVIII), decided to allocate to the Fixed Asset Replacement Fund the amount of EUR130,993.50 charged against the surplus of the period 2006-2007.

The Secretary-General, in accordance with resolution A/RES/567(XVIII), has decided to also allocate EUR50,000 to the Fixed Asset Replacement Fund charged against the budget of this financial year.

5. The Headquarters building is made available by the Kingdom of Spain for a nominal rent of USD 1.00.

6. Other provisions:

(a) In accordance with resolution 498(XVI) of the General Assembly (Dakar, 2005), the following provisions have been made, charged against the 2005 financial year:

- Provision of EUR200,000.00 to cover expenses deriving from the application of United Nations security guidelines at the headquarters building. The balance of this provision at the close of financial year 2009 was EUR116,850.01. During the financial year 2010 the expenditure charged against this provision amounted to EUR2,450.44 and the amount of EUR6,667.60 has already been disbursed corresponding to the reimbursement of the tax levied in one invoice that had been booked in the accounts of the previous financial year, being the account balance at 31 December EUR121,067.17; and
- Provision of EUR250,000.00 for crisis management for situations of risk of pandemics or natural disasters that affect tourism at the global level. The balance of this provision at the closing of the financial year 2009 was EUR25,496.84. During 2010, the amount of EUR28,357.92 was added to this provision from the management fees of the projects "Tsunami Action Plan and Energy Efficiency in Thailand" financed with voluntary contributions, and of the projects CFIA/A4 and CFIA/A10 financed with the MDTF funds allocated by UNDP and expenses charged against this provision amounted to EUR52,852.39, at the end of the financial year the balance of this provision was EU1,002.37.

(b) In financial year 2007, the following provisions have been made, charged against the budget:

- Provision of EUR100,000.00 approved by the General Assembly (Cartagena de Indias, 2007) through resolution 519(XVII), to cover the costs that will be entailed by the application of the International Public Service Accounting Standards (IPSAS) adopted by the United Nations system and whose practical implementation is scheduled for early 2012. The balance of this provision at the close of financial year 2009 was EUR82,196.31. During financial year 2010, the expenditure charged against this

provision amounted to EUR11,624.02, being the account balance at 31 December EUR70,572.29;

- Provision of EUR328,152.90 to cover the costs of settlement and repatriation of staff members of retirement age in financial year 2007. The balance of this provision at the close of financial year 2010 was EUR320,198.60. In financial year 2010 settlements amounting to EUR278,998.11. At the close of the financial year, the balance of this provision which amounted to EUR41,200.49, was transferred to the new provision "Provision for repatriation" mentioned in section (c) below, so as not to maintain two provisions for the same purpose. Consequently, this provision is eliminated.

(c) In financial year 2010 the following provisions were created:

- Provision for After Service Health Insurance (ASHI). This provision was allocated an annual appropriation EUR200,000 in Part IV, section 1, of the 2010-2011 budget in accordance with the budgetary structure approved by the 18th General Assembly. The appropriation of this section has been transferred to section D02 Human Resources in the new programme structure approved by the Executive Council in decision CE/DEC/6(LXXXIX). During financial year 2010, expenditure on this item amounted to EUR48,862.62, and the resulting balance of EUR151,137.38 has been transferred to this provision. Furthermore, the Executive Council, in decision CE/DEC/5(LXXXVIII), in accordance with resolution A/RES/572(XVIII) of the General Assembly, decided to allocate, charged against the surplus from 2006-2007, the sum of EUR700,000 to this provision, bringing the balance at the close of the year to EUR851,137.38.
- Provision for repatriation (OSGR). This provision, like the above-mentioned one, was allocated an annual appropriation of EUR100,000 in Parte IV, section 2 of the 2010-2011 budget, and such appropriation was also transferred to section D02 Human Resources in the new structure of the programme. In financial year 2010 the amount of EUR41,200.49 was placed into this provision taken from the balance of the provision to cover the costs of settlement and repatriation of staff of financial year 2007 (see section (b) above). Disbursements under this item amounted to EUR59,900.63 thus leaving the provision with a balance of EUR81,299.86 at the close of the financial year.
- Provision for Themis. The Secretary-General, in accordance with resolution A/RES/567(XVIII), has decided to make a provision of EUR180,000 charged against the budget of this financial year to cover the expected costs of the holding of the Global Tourism Forum to be held in 2011 in the Principality of Andorra and which will be co-financed with the Government of Andorra and managed by the Themis Foundation.

7. Budgetary allocations approved by the XVIII General Assembly (A/RES/572(XVIII)) to finance the 2010-2011 budget, charged against the following reserve funds:

	2010	2011
- Sundry income .....	419,000.00 Eur	576,000.00 Eur
- Publications.....	291,000.00 Eur	468,000.00 Eur

Due to the high level of collection of contribution arrears the allocations approved for the financial year 2010 did not have to be applied in their entirety, (see table 5, Budgetary Results for Financial Year 2010).

8. The 88th Executive Council, in decision CE/DEC/6 (LXXXVIII), authorized the Secretary-General to utilize the surplus from financial period 2008-2009 (EUR485,419.96) to create a "Special Contingency Account" in accordance with the criteria established in resolution 572(XVIII) and under the terms and conditions stipulated in Annex 4 of document A/18/15.

	<u>EUR</u>
9. Arrear contributions received in 2010.....	1,060,074.47
Reimbursement of the debt of the General Fund to the Working Capital Fund during 2010.....	<u>(1,060,074.47)</u>
Balance arrear contributions received in 2010.....	0.00

At the close of the accounts, the United Nations exchange rate applied to the currency held by the Organization in relation to the euro was: USD 1 = EUR 0.761 (EUR 1=USD 1,314).

**3 . CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2010**  
in euros  
( compared with balance of the previous financial year )

<u>INCOME</u>	<u>2010</u>	<u>2009</u>
- Budget Receipts 2010 / 2009 . General Fund ( note 1 )	10.943.001,59	11.738.862,24
- Member's contributions for previous financial years - General Fund	1.060.074,47	1.806.658,49
- Contributions to Affiliate Member's programme of work	159.973,87	165.476,29
- Member's contributions to the Working Capital Fund	0,00	10.009,50
- Agency support costs (for UNDP project execution)	72.218,49	86.383,82
- Publications account (sale of publications and bank interests)	443.468,06	515.351,10
- Voluntary contributions (note 2)	4.477.382,54	3.294.271,73
- Interest on investments / other income	183.496,39	419.155,52
- Fund for replacement of Fixed Assets (note 3)	349.146,27	756.008,84
- Special accounts	23.568,00	15.804,00
- Special contingency fund - transfer of 2008-2009 surplus (note 4)	485.419,96	0,00
- ST-EP Foundation (note 5)	335.301,07	115.355,46
- Positive exchange rate difference (net)	----	----
	-----	-----
<b>TOTAL INCOME</b>	<b>18.533.050,71</b>	<b>18.923.336,99</b>
<u>EXPENDITURE</u>		
- Budgetary expenditure 2010 / 2009 - General Fund ( note 1 )	12.003.076,06	13.140.244,91
- Affiliate Member's programme of Work	66.386,61	193.389,27
- Working Capital Fund / Contribution reimbursement to former Members	0,00	14.731,25
- Expenditure extra-budgetary allocation / UNDP reserve for Programme	0,00	44.559,68
- Publications account	177.137,96	179.140,21
- Voluntary contributions	2.559.535,69	2.980.204,24
- Special accounts	23.568,00	15.817,56
- ST-EP Foundation ( note 5 )	178.001,22	369.788,29
- Fund for the replacement of Fixed Assets. Disposals - accumulated depreciation ( note 3 )	117.650,50	16.519,00
- Budgetary allocation of the 2004-2005 surplus ( note 1 )	0,00	489.249,52
- Budgetary allocation from interest on investments / other income ( note 1 )	369.110,55	394.750,48
- Budgetary allocation from sale of publications ( note 1 )	241.000,00	408.000,00
- Transfer balance 2006-2007 surplus to other provisions (note 6)	830.993,50	0,00
- Transfer balance 2008-2009 surplus to the special contingency fund (note 4)	485.419,96	0,00
- Expenditure extra-budgetary allocation / Reserve sundry income	0,00	22.198,31
- Negative exchange rate differences (net)	35.068,39	20.170,46
	-----	-----
<b>TOTAL EXPENDITURE</b>	<b>17.086.948,44</b>	<b>18.288.763,18</b>

## NOTES TO THE CONSOLIDATED STATEMENT OF INCOME AND EXPENDITURE

1. The budget for financial year 2010, approved by the 18th General Assembly (Astana, Kazajstán,, 2009), amounted to EUR12,433,000 [A/RES/572(XVIII)]. The resources approved to fund the budget were the following:

- Contributions from Members	11,723,000.00
- Allocation from the Sundry Income reserve	419,000.00
- Allocation from the Publications reserve	<u>291,000.00</u>
	12,433,000.00
	=====

In financial year 2010, it was not necessary to use the entirety of the allocations approved for the year. From the Sundry Income Reserve EUR369,110.55 were used and EUR241,000 from the Publications reserve.

The budgetary results for financial years 2010 and 2009 are shown in table 5 of this document.

2. In 2010 the following voluntary contributions have been received totalling EUR2,357,735.92 and USD2,580,465.49:

- EUR63,354 from the Government of the Republic of Korea for the funding of projects within the framework of the Asia Activities Fund for the promotion of tourism in the least developed countries of the Asia-Pacific region;
- USD80,000 as a partial payment of a total contribution of USD389,000 received from the Guilin Tourism Institute, People's Republic of China, to design and implementation of a Diploma programme in Hospitality Management;
- USD248,350 as the last payment of a total contribution of USD348,350 from the United Nations Development Programme (UNDP) for technical assistance to the project "Elaboration of National Strategy for Sustainable Tourism in Burundi for 10 years";
- USD194,370 as a partial payment of a total contribution of USD1,321,400 from the Government of the State of Punjab, India, for the preparation of a Master Plan for Tourism Development in the State of Punjab;
- USD2,601.98 as a partial payment of a total contribution of USD77,600 from the Government of Botswana for the performance of a revision of the Tourism Policy of Botswana;
- EUR72,289,20 as partial payment of a total contribution of EUR573,539.26 from the Government of the Federal Republic of Germany for the project "Energy Efficiency in Thailand";
- USD35,437.50 as partial payment of a total contribution of USD118,125 from the Government of Botswana for the implementation of the Tourism Satellite Account;
- USD14,039.38 as the last payment of a total contribution of USD65,239.38 from China International Center for Economic and Technical Exchanges (CICETE) for the project "Tibet Development and Poverty Alleviation Programme";
- USD358,875.13 from the Netherlands Development Organization (SNV) and USD110,000 from the ST-EP Foundation, Republic of Korea, as a contribution to the "Memorandum of

Understanding” signed on 5<sup>th</sup> March 2008 by the UNWTO, SNV (Netherlands Development Organisation) and the ST-EP Foundation for the execution of various projects in countries in Africa, Latin America, Asia and Europe, within the framework of the activities of the ST-EP Programme;

- USD1,108,111.50 as partial payment of a total contribution of USD2,216,236 from the Government of Egypt to carry out a revision and implementation of a new hotel classification system in Egypt; and
- USD87,180 as partial payment of a total contribution of USD135,300 from the Government of Oman for the implementation of the project “Tourism Manpower and Training Needs Analysis and Human Resources Development Action Plan”;
- USD136,500 as partial payment of a total contribution of USD273,000 from the United Nations Industrial Development Organization (UNIDO) for the implementation of the project “Demonstrating and Capturing Best Practices and Technologies for the Reduction of Land-sourced Impacts Resulting from Coastal Tourism”;
- EUR8,000 from National Company UZBEKTOURISM to conduct a technical assistance mission for the revision of the national system of tourism statistics in Uzbekistan;
- EUR200,000 from the China National Tourism Administration (CNTA) to finance various activities programmed for the celebration of “World Tourism Day 2010” in Guangzhou, China;
- EUR9,000 from the Institución Ferial de Madrid (IFEMA) for the sponsorship of the 2nd Tourism Investment Forum for Africa (INVESTUR) in the context of the International Tourism (FITUR) to be held in 2011 in Madrid.
- EUR700,000 from the Spanish Agency for International Cooperation for Development (AECID) to fund the project “Mekong Discovery Trail” in Cambodia;
- EUR60,000 from the Tourism Board of Madrid, Spain, for the promotion of Sustainable Tourism and the achievement of the United Nations Millennium Development Goals;
- EUR299,189 as partial instalment of a total contribution of EUR598,978 from the Government of the Federal Republic of Germany for maintenance costs in Bonn of a UNWTO Consulting Unit in Biodiversity and Tourism;
- EUR23,237.50 as partial payment of a total contribution of EUR92,950 from the Government of Oman for the implementation of the Tourism Satellite Account;
- USD100,000 as partial payment of a total contribution of USD132,000 from the United Nations Office for Project Services (UNOPS) for the implementation of the project “Economic crisis, tourism decline and its impact on the poor: an analysis of the effects of the global economic crisis on the employment of poor and vulnerable groups in the tourism sector” within the framework of the United Nations Secretary-General’s “Global Impact and Vulnerability Alert System (GIVAS) Project”;
- EUR27,397 (CHF40,000) from the Ramsar Convention on Wetlands Secretariat – Fonds Suisse pour l’Afrique (FSA) for the project “Development of Ornithological Tourism to Reduce Poverty in the W Regional Park”;



- EUR118,196.32 from the Boao International Tourism Forum Preparatory Committee of Hainan (BITFPCH) to provide assistance in the preparation of the Forum and for the planning of projects aimed at the promotion of Hainan, China;
  - EUR258,225.90 as part of a total contribution of EUR861,069 from the Executive Agency for Competitiveness and Innovation (EACI) for the implementation of the project "Excellence in Energy Efficiency for the Tourism Industry Accommodation sector: SME Hotels (EETI)" within the framework of the "Intelligent Energy-Europe" Programme;
  - USD75,000 as partial payment of a total contribution of USD150,000 from the Regional Tourism Organization of Southern Africa (RETOSA) for the implementation of the "National Statistics Capacity Building Programme (NSCBP)" aimed at the Member States of RETOSA;
  - USD10,000 from the United Nations Children's Fund (UNICEF) for cooperation in the development of the programme "Sustainable Tourism for Rural Development in Serbia";
  - USD20,000 from the ST-EP Foundation, Republic of Korea, for a mission to support tourism development in Nepal;
  - EUR228,550 as partial payment of a total contribution of EUR1,217,391 from the Government of the Federal Republic of Germany for the implementation of the project "Energy Efficiency for Sustainable Tourism in Pangandaran, Indonesia";
  - EUR1,600 from SNV Netherlands Development Organisation for the holding of a ST-EP Forum in Berlin in the context of the ITB international tourism fair;
  - EUR40,000 as partial payment of a total contribution of EUR70,000 from the Government of the Flemish Community of Belgium for the implementation of the project "Human Resource and SME Development for the Tourism Sector in Inhambane Province, Mozambique", with the framework of the ST-EP programme;
  - EUR25,000 as partial payment of a total contribution of EUR45,000 from the Fundación Cultural Banesto for the identification, technical support and financing of project in the area of tourism in Ethiopia, Mozambique and Tanzania;
  - EUR20,000 from the Government of the Principality of Andorra for the co-financing of the communication campaign of the Global Tourism Forum to be held in the Principality of Andorra in the month of March 2011; and
  - EUR203,697 from the Government of Japan to fund the activities of the Regional Support Office for Asia-Pacific based in Osaka;
3. See note 4 of the Consolidated Balance Sheet.
  4. See note 8 of the Consolidated Balance Sheet.
  5. During financial year 2010, the following contributions for the activities of the ST-EP Foundation were received:
    - USD390,000 from the ST-EP Foundation (Korea);
    - USD3,918.24 from the Government of Thailand.
  6. See note 6 of the Consolidated Balance Sheet.

## 4 . WORKING CAPITAL FUND

Statement of changes in nominal level and available balance  
at 31 December 2010  
( in euros )

. Nominal Level at 31 December 2009	.....	2.814.084,24
Plus new members :		
Vanuatu	.....	993,70
. Nominal Level at 31 December 2010	.....	2.815.077,94
. Available balance at 31 December 2009	.....	2.812.219,69
Disbursements :		
- Advance made to the General Fund to cover 2010 budgetary expenditure pending receipt of unpaid contributions	.....	(1.060.074,47)
Receipts :		
- Arrear contributions applied to reimburse in full the advance made during 2010 to cover the General Fund shortfall	.....	1.060.074,47
. Available balance at 31 December 2010	.....	2.812.219,69

**5 . BUDGETARY RESULTS FOR THE FINANCIAL YEAR 2010**  
**AT 31 DECEMBER 2010**  
 compared with balance of the previous financial year  
 ( in euros )

	<u>2010</u>	<u>%</u>	<u>2009</u>	<u>%</u>
Approved budget	12.433.000,00	100,00	12.962.000,00	100,00
Actual budgetary receipts :				
. Members' contributions	10.332.891,04	83,11	10.446.862,24	80,60
. Amount spent from the allocations approved by the 18 <sup>e</sup> General Assembly :				
- Allocation from Publications Accounts	241.000,00	1,94	408.000,00	3,15
- Allocation from interest on investment / other income	369.110,55	2,97	394.750,48	3,05
- from 2004-2005 surplus		0,00	489.249,52	3,77
	-----	-----	-----	-----
Total budgetary receipts	10.943.001,59	88,02	11.738.862,24	90,56
Budgetary expenditure	(12.003.076,06)	(96,54)	(13.140.244,91)	(101,38)
Cash deficit / advance made from the Working Capital Fund (in accordance with Financial Regulation 10.2(b))	(1.060.074,47)	(8,53)	(1.401.382,67)	(10,81)
Arrear contributions receipts in the financial year	1.060.074,47		1.806.658,49	
	-----		-----	
2010 Surplus / Balance arrear contributions after reimbursing the Working Capital Fund (in accordance with Financial Regulation 10.2 e))	0,00		405.275,82	

6. BUDGET 2010 : STATEMENT OF APPROVED APPROPRIATIONS, ACTUAL EXPENDITURE AND TRANSFERS  
(in euros)

	A APPROVED APPROPRIATIONS (New structure) (*)	B ACTUAL EXPENDITURE	C BUDGET DEVIATION (A-B)	E TRANSFERS OF APPROPRIATIONS		F REVISED APPROPRIATIONS (A+D+E)	G BALANCE (F-B)
				D STAFF COSTS (Posts)	NON-STAFF COSTS		
<b>A REGIONAL</b>							
A01 Regional Programme, Africa	482.000,00	430.712,19	51.287,81			482.000,00	51.287,81
A02 Regional Programme, Americas	482.000,00	425.549,74	56.450,26	(24.251,28)		457.748,72	32.198,98
A03 Regional Programme, Asia and the Pacific	482.000,00	506.251,28	(24.251,28)	24.251,28		506.251,28	0,00
A04 Regional Programme, Europe	382.000,00	356.363,85	25.636,15			382.000,00	25.636,15
A05 Regional Programme, Middle East	295.000,00	283.136,29	11.863,71			295.000,00	11.863,71
<b>TOTAL REGIONAL PROGRAMMES</b>	<b>2.123.000,00</b>	<b>2.002.013,35</b>	<b>120.986,65</b>	<b>0,00</b>	<b>0,00</b>	<b>2.123.000,00</b>	<b>120.986,65</b>
<b>B OPERATIONAL</b>							
B01 Sustainable Development of Tourism	453.000,00	368.622,91	84.377,09	(82.948,07)		370.051,93	1.429,02
B02 Technical Cooperation and Services	500.000,00	582.948,07	(82.948,07)	82.948,07		582.948,07	0,00
B03 Statistics and Tourism Satellite Account	456.000,00	395.536,77	60.463,23		(25.116,80)	430.883,20	35.346,43
B04 Affiliate Members	118.000,00	167.429,46	(49.429,46)	49.429,46		167.429,46	0,00
B05 Communications	409.000,00	291.462,14	117.537,86		(117.537,86)	291.462,14	0,00
B06 Tourism Trends and Marketing Strategies	442.000,00	370.111,12	71.822,28	(65.171,86)		376.828,14	6.650,42
B07 Risk and Crisis Management	147.000,00	146.483,18	516,82		(396,72)	146.603,28	120,10
B08 Institutional and Corporate Relations	393.000,00	341.280,84	51.719,16	(49.429,46)		343.570,54	2.289,70
B09 Destination Management	197.000,00	195.916,29	1.083,71			197.000,00	1.083,71
B10 Information Resources and Archives	292.000,00	357.171,86	(65.171,86)	65.171,86		357.171,86	0,00
B11 Ethics and Social Dimension of Tourism	196.000,00	173.008,12	22.991,28		(5.125,04)	190.874,96	17.866,24
B12 Special Field Program	32.000,00	32.396,72	(396,72)		396,72	32.396,72	0,00
B13 Knowledge Network	30.000,00	35.125,04	(5.125,04)		5.125,04	35.125,04	0,00
B14 Themis	219.000,00	361.654,66	(142.654,66)		142.654,66	361.654,66	0,00
<b>TOTAL OPERATIONAL PROGRAMME</b>	<b>3.884.000,00</b>	<b>3.819.214,38</b>	<b>64.785,62</b>	<b>0,00</b>	<b>0,00</b>	<b>3.884.000,00</b>	<b>64.785,62</b>
<b>C SUPPORT - DIRECT TO MEMBERS</b>							
C01 Languages, Meetings and Documents	879.000,00	809.949,83	69.050,17	(68.353,08)	(140,90)	810.506,02	556,19
C02 Management	1.828.000,00	2.069.661,31	(241.661,31)	199.915,63	41.745,68	2.069.661,31	0,00
C03 Programme and Coordination	215.000,00	83.437,45	131.562,55	(131.562,55)		83.437,45	0,00
C04 Publications and e-Library	59.000,00	49.470,26	9.529,74		(9.529,74)	49.470,26	0,00
C05 Fairs	291.000,00	258.924,96	32.075,04		(32.075,04)	258.924,96	0,00
<b>TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME</b>	<b>3.272.000,00</b>	<b>3.271.443,81</b>	<b>556,19</b>	<b>0,00</b>	<b>0,00</b>	<b>3.272.000,00</b>	<b>556,19</b>
<b>D SUPPORT - INDIRECT TO MEMBERS</b>							
D01 Budget and Finance	485.000,00	435.653,81	49.346,19			485.000,00	49.346,19
D02 Human Resources	736.000,00	715.607,42	20.392,58			736.000,00	20.392,58
D03 Information and Communication Technology	657.000,00	581.537,98	75.462,02			657.000,00	75.462,02
D04 Premises and Internal Services	1.276.000,00	1.177.605,31	98.394,69			1.276.000,00	98.394,69
<b>TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME</b>	<b>3.154.000,00</b>	<b>2.910.404,52</b>	<b>243.595,48</b>	<b>0,00</b>	<b>0,00</b>	<b>3.154.000,00</b>	<b>243.595,48</b>
<b>TOTAL</b>	<b>12.433.000,00</b>	<b>12.003.076,06</b>	<b>429.923,94</b>	<b>0,00</b>	<b>0,00</b>	<b>12.433.000,00</b>	<b>429.923,94</b>

(\*) The Executive Council in its decision CE/DEC/6/LXXXIX took note of the new programme structure proposed by the Secretary-General in accordance with the former revised structure. The breakdown of appropriations in the initial and revised structures is shown in Annexes VI and VII.

**APPROPRIATION TRANSFERS – 2010 BUDGET**

**I. APPROPRIATION TRANSFERS BETWEEN SECTIONS WITHIN THE SAME PROGRAMME OF THE BUDGET (ARTICLE 5.3 A) OF THE FINANCIAL REGULATIONS AND DECISION CE/DEC/6(LIII).**

Appropriation transfers between sections within the same part of the budget were carried out by the Secretary-General with the prior authorization of the Chairman of the Budget and Finance Committee, subject to confirmation by the Budget and Finance Committee and the Executive Council.

**Transfer 1:**

Column D (of table 6)	
(EUR24,251.28)	From: Programme A, Section A02 – Regional Programme Americas
EUR24,251.28	To: Programme A, Section A03 – Regional Programme, Asia and the Pacific
	Transfer needed to cover excess expenditure on staff of Section A03, Regional Programme Asia and the Pacific, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

**Transfer 2:**

Column D (of table 6)	
(EUR82,948.07)	From: Programme B, Section B01 – Sustainable Development of Tourism
EUR82,948.07	To: Programme B, Section B02 – Technical Cooperation and Services
	Transfer needed to cover excess expenditure on staff of Section B02, Technical Cooperation and Services, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

**Transfer 3:**

Column D (of table 6)	
(EUR49,429.46)	From: Programme B, Section B08 – Institutional and Corporate Relations
EUR49,429.46	To: Programme B, Section B04 – Affiliate Members
	Transfer of appropriation corresponding to 5 months of a Professional-category post due to the mid-year transfer of such post from Section B04, Affiliate Members, to Section B08, Institutional and Corporate Relations.

**Transfer 4:**

Column D (of table 6)	
(EUR65,171.86)	From: Programme B, Section B06 – Tourism Trends and Marketing Strategies
EUR65,171.86	From: Programme B, Section B10 – Information Resources and Archives
	Transfer needed to cover excess expenditure on staff of Section B10, Information Resources and Archives, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

## Transfer 5:

Column E (of table 6)	
(EUR 396.72)	From: Programme B, Section B07 – Risk and Crisis Management
EUR 396.72	To: Programme B, Section B12 – Special Field Programme
	Transfer needed to cover the slight deviation in other expenditure in Section B12.

## Transfer 6:

Column E (of table 6)	
(EUR5,125.04)	From: Programme B, Section B11 – Ethics and Social Dimension of Tourism
EUR5,125.04	To: Programme B, Section B13 – Knowledge Network
	Transfer needed to cover the deviation in other expenditure of Section B13.

## Transfer 7:

Column E (of table 6)	
(EUR 25,116.80)	From: Programme B, Section B03– Statistics and Tourism Satellite Account
(EUR117,537.86)	From: Programme B, Section B05 – Communications
EUR142,654.66	To: Programme B, Section B14 – Themis
	Transfer needed to cover the overrun in other expenditure of Section B14, Themis, due to the provision of EUR160,000 made to cover the expected costs for the holding of the Global Tourism Forum, to be held in 2011 in Andorra.

## Transfer 8:

Column D (of table 6)	
(EUR 68,353.08)	From: Programme C, Section C01– Languages, Meetings and Documents
(EUR131,562.55)	From: Programme C, Section C03 – Programme and Coordination
EUR199,915.63	To: Programme C, Section C02 - Management
	Transfer needed to cover excess expenditure on staff of Section C02, Management, due to the difference that exists between the average cost per post used in calculating the budget and the actual cost of staff of this programme.

## Transfer 9:

Column E (of table 6)	
(EUR 140.90)	From: Programme C, Section C01– Languages, Meetings and Documents
(EUR 9,529.74)	From: Programme C, Section C04 – Publications and e-Library
(EUR32,075.04)	From: Programme C, Section C05 – Fairs
EUR 41,745.68	To: Programme C, Section C02 – Management
	Transfer needed to cover the excess operating expenditure of Section C02, Management, due to the increase in activities carried out by the section.

**7 . STATEMENT OF FUND-IN-TRUST  
AGREEMENT UNWTO / ITALY**

( Activities related to Education and Sustainable Development of Tourism)

Balance Sheet at 31 December 2010  
compared with balances of the previous financial year  
( in euros )

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash at Banks - Current Accounts	228.957,91	97.200,85
Cash at Banks - Fixed Term Deposit Accounts	0,00	420.000,00
Debtors (General Fund)	1.456,72	0,00
Other debtors	153,33	0,00
Advance of funds ( Themis Foundation)	186.507,01	359.588,29
	-----	-----
<b>TOTAL ASSETS</b>	<b>417.074,97</b>	<b>876.789,14</b>
<u>LIABILITIES</u>		
Creditors (General Fund)	18.933,52	5.331,08
Reserves	398.141,45	871.458,06
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>417.074,97</b>	<b>876.789,14</b>

**STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2010**

( in euros )

<u>EXPENDITURE</u>		<u>INCOME</u>	
Expenditure	476.550,19	Income	0,00
Financial Expenditure	38,00	Financial Income	3.681,42
Exchange rate differences	409,84		
	-----		-----
Total expenditure	476.998,03	Total income	3.681,42

During 2010 the following activities have been organised and charged to this fund:

- Execution of nine projects of Sustainable Development in Nicaragua, Guatemala, Benin Senegal, Ghana, Burkina Faso and Niger in the framework of UNWTO's ST-EP Programme.

**8 . STATEMENT OF FUND-IN-TRUST**  
**PERMANENT SECRETARIAT OF AFFILIATE MEMBERS**  
 ( Agreement UNWTO / Spain )

Balance Sheet at 31 December 2010  
 compared with balances of the previous financial year  
 ( in euros )

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash - Banks	68.590,05	86.146,09
Debtors	36,54	0,00
	-----	-----
<b>TOTAL ASSETS</b>	<b>68.626,59</b>	<b>86.146,09</b>
<u>LIABILITIES</u>		
Creditors ( General Fund )	1.120,99	8.515,78
Other creditors	0,00	954,40
Reserve	67.505,60	76.675,91
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>68.626,59</b>	<b>86.146,09</b>

**STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2010**

( in euros )

<u>EXPENDITURE</u>		<u>INCOME</u>	
Activity expenditure	101.501,30	Contribution income	92.000,00
Financial expenditure	0,00	Financial income	330,99
	-----		-----
Total expenditure	101.501,30	Total income	92.330,99



UNITED NATIONS DEVELOPMENT PROGRAMME  
World Tourism Organization

UNDP/UNWTO Operating Fund

Status of Funds as at 31 December 2010 compared with previous year status  
(in US dollars)

Source of Funds	2009			2010		
	Allocations	Expenditure	AOS transfered to the agency	Allocations	Expenditure	AOS transfered to the agency
Executing	- 30.670	- 30.670	-			-
Implementing	-	-	54.948	33.000	18.708	1.871
UNDP GEF TF	30.000	30.000	-			-
<b>Total</b>	<b>- 670</b>	<b>- 670</b>	<b>54.948</b>	<b>33.000</b>	<b>18.708</b>	<b>1.871</b>

**2010 Expenditure**

Project number	USD
<i>Executing</i>	-
<i>Implementing</i>	20.578,40
SYR00074479	20.578,40
<b>Total</b>	<b>20.578,40</b>

Abbreviations:

AOS: Administrative and Operational Services.

Project title:

SYR00074479: Project Formulation Mission for Sustainable Rural Tourism Development in Al-Ghab

UNITED NATIONS DEVELOPMENT PROGRAMME  
World Tourism Organization

Balance Sheet as at 31 December 2010  
compared with previous year status  
(in US dollars)

	2010	2009
<i>Assets</i>	<i>76.402,70</i>	<i>26.245,93</i>
Cash at Bank, Current Accounts	15.997,45	16.708,21
Debtors	60.405,25	9.537,72
<i>Liabilities</i>	<i>76.402,70</i>	<i>26.245,93</i>
Creditors	111.342,75	80.523,16
Operating Funds	-34.940,05	-54.277,23
Current year PCA (Project Clearing Account)	-24.934,44	5.908,27
Current year SCA (Service Clearing Account)	-10.005,61	-60.185,50

**UN MDTFs & JPs**  
**Certified Financial Statement**  
**as at 31 December 2010**  
**(USD)**

The following statement shows the expenditure incurred by the UNWTO during the financial year 2010 in the execution of 14 Multi-Donor Trust Funds (MDTFs) and Joint Programmes (JPs) as Participating UN Organization. These funds have been allocated by the United Nations Development Programme (UNDP) acting as Administrative Agency (AA) when using the pass-through fund management modality for MDTFs and JPs established by the UN system, national authorities and donors fund management mechanism.

**Participating UN Organization:** World Tourism Organization (UNWTO)

**Reporting Period:** 01/01/2010-31/12/2010

		ECU MDGF 1745	HND MDGF 1824	SEN MDGF 1801	ECU MDGF 1781	TUR MDGF 1792	EGY MDGF 1775	NIC MDGF 1827	NIC MDGF 1941	CFIA/A-4	CFIA/A-10	SRB MDGF 2068	PER MDGF 2081	PAN MDGF 2097	CFIA/A-21	Total
<b>Total Funds Received</b>	A	290.575,00	709.410,00	454.003,00	295.320,00	601.340,00	449.186,00	1.261.621,00	179.762,00	400.000,00	252.000,00	452.535,00	98.975,00	244.452,00	151.809,85	5.840.988,85
Funds Received - previous years	A	142.346,00	476.308,00	242.000,00	104.860,00	306.919,00	208.650,00	616.620,00	48.312,00	400.000,00	252.000,00	452.535,00	98.975,00	244.452,00	0,00	3.593.977,00
Funds Received - current year	A	148.229,00	233.102,00	212.003,00	190.460,00	294.421,00	240.536,00	645.001,00	131.450,00	0,00	0,00	0,00	0,00	0,00	151.809,85	2.247.011,85
<b>Total Expenditure B+C</b>	D	167.041,90	464.074,17	288.584,31	130.132,49	362.007,69	249.010,56	572.251,58	34.242,22	400.000,00	208.713,25	224.169,54	32.163,30	37.016,48	40.431,61	3.209.839,10
Project Costs - previous years	B	99.413,94	415.333,74	153.992,99	72.220,51	250.215,63	87.656,43	233.461,03	0,00	343.753,86	148.598,29	0,00	0,00	0,00	0,00	1.804.646,42
Project Costs - current year	B	58.172,75	18.380,44	115.711,98	49.398,69	88.109,26	145.063,68	301.353,53	32.002,05	37.198,52	50.176,06	209.504,24	30.059,16	34.594,84	38.506,28	1.208.231,48
Indirect Support Costs - previous years	C	5.964,85	29.073,36	10.779,52	5.055,42	17.515,11	6.136,00	16.342,26	0,00	17.213,42	7.430,11	0,00	0,00	0,00	0,00	115.510,05
Indirect Support Costs - current year	C	3.490,36	1.286,63	8.099,82	3.457,87	6.167,69	10.154,45	21.094,76	2.240,17	1.834,20	2.508,79	14.665,30	2.104,14	2.421,64	1.925,33	81.451,15
<b>Funds on Hand A-D</b>	E	123.533,10	245.335,83	165.418,69	165.187,51	239.332,31	200.175,44	689.369,42	145.519,78	0,00	43.286,75	228.365,46	66.811,70	207.435,52	111.378,24	2.631.149,75
Cummulative Interest Earnings																

Project titles:

ECU 1745: Conservation and Sustainable Management of the Natural and Cultural Heritage of the Yasuni Biosphere Reserve; HND 1824: Creativity and cultural identity for local development; SEN 1801: Promoting Initiatives and Cultural Industries in Senegal; ECU 1781: Development and Cultural Diversity to reduce Poverty and promote Social Inclusion; TUR 1792: Alliances for Culture Tourism (ACT) in Eastern Anatolia; EGY 1775: The Dahshur World Heritage Site Mobilization for Cultural Heritage for Community Development; NIC 1827: Cultural Recovery and Creative Productive Development on the Caribbean Coast of Nicaragua; NIC 1941: National Development Capacities for Improving Employment and Self-Employment Opportunities for Young People; CFIA/A-4: Targeted Communications for travellers, the travel industry, and tourist destinations; CFIA/A-10: Development and conducting regional and national simulation exercises to rehearse and assess preparedness plans and uncover shortcomings; SRB 2068: Sustainable Tourism for Rural Development; PER 2081: Inclusive creative industries: an innovative tool for alleviating poverty in Peru; PAN 2097: Entrepreneurial Opportunities Network for Poor Families; CFIA/A-21: Targeted communications for travellers, the travel industry and tourist destinations – phase II.

UN MDTFs & JPs  
World Tourism Organization

Balance Sheet as at 31 December 2010  
compared with previous year status  
(in US dollars)

	2010	2009
<i>Assets</i>	<i>3.077.759,84</i>	<i>2.048.737,80</i>
Cash at Banks - Current Accounts	234.309,58	121.829,84
Cash at Banks - Fixed Term Deposit Accounts	2.400.000,00	1.100.000,00
Items Pending of Allocation	0	0,06
Debtors	443.450,26	826.907,90
<i>Liabilities</i>	<i>3.077.759,84</i>	<i>2.048.737,80</i>
Creditors	446.610,09	374.917,27
Reserves	2.631.149,75	1.673.820,53

## ANNEX I

STATEMENT OF CONTRIBUTIONS DUE TO THE GENERAL FUND AT 31 DECEMBER 2010

ETAT DES CONTRIBUTIONS DUES AU FONDS GENERAL AU 31 DECEMBRE 2010

ESTADO DE CONTRIBUCIONES ADEUDADAS AL FONDO GENERAL AL 31 DE DICIEMBRE DE 2010

BUDGETARY CONTRIBUTIONS / CONTRIBUTIONS BUDGETAIRES / CONTRIBUCIONES PRESUPUESTARIAS				
FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES	EUR	2010	EUR
	AÑOS	EUR	EUR	EUR
AFGHANISTAN-AFGANISTAN	81-87,89-08	628.252,77	24.843,00	653.095,77
ALBANIA-ALBANIE	-	0,00	0,00	0,00
ALGERIA-ALGERIE-ARGELIA	-	0,00	0,00	0,00
ANDORRA - ANDORRE	-	0,00	44.717,00	44.717,00
ANGOLA	07-08	26.767,30	0,00	26.767,30
ARGENTINA-ARGENTINE	06	171,39	0,00	171,39
ARMENIA-ARMENIE	-	0,00	0,00	0,00
AUSTRALIA - AUSTRALIE	-	0,00	0,00	0,00
AUSTRIA-AUTRICHE	-	0,00	0,00	0,00
AZERBAIJAN-AZERBAIYÁN	08	24.476,00	0,00	24.476,00
BAHAMAS	-	0,00	0,00	0,00
BANGLADESH (5)	-	0,00	0,00	0,00
BAHRAIN-BAHREIN-BAHREIN	1977-2002	311.016,25	41.980,00	352.996,25
BELARUS-BÉLARUS-BELARÚS	-	0,00	0,00	0,00
BENIN	-	0,00	0,00	0,00
BHUTAN-BHOUTAN-BHUTÁN	-	0,00	0,00	0,00
BOLIVIA-BOLIVIE	77-87, 89-98	488.814,50	27.575,00	516.389,50
BOSNIA AND HERZEGOVINA BOSNIE-HERZEGOVINE BOSNIA Y HERZEGOVINA	-	0,00	0,00	0,00
BOTSWANA (2)	-	0,00	0,00	0,00
BRAZIL-BRESIL-BRASIL	-	0,00	0,00	0,00
BRUNEI DARUSSALAM / BRUNÉI DARUSSALAM	-	0,00	0,00	0,00
BULGARIA-BULGARIE	-	0,00	0,00	0,00
BURKINA FASO	02-04	52.438,46	0,00	52.438,46
BURUNDI	77-07	701.347,61	0,00	701.347,61
CAMBODIA-CAMBODGE- CAMBOYA	77-92	375.313,38	0,00	375.313,38
CAMEROON CAMEROUN CAMERUN	09	364,26	24.843,00	25.207,26
CANADA - CANADÁ	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL  EUR
	YEARS/ANNEES AÑOS	EUR	2010 EUR	
	CAPE VERDE-CAP VERT-CABO VERDE	02-09	145.840,00	19.874,00
CENTRAL AFRICAN REPUBLIC REPUBLIQUE CENTRAFRICAINE REPUBLICA CENTROAFRICANA	06-09	77.919,00	24.843,00	102.762,00
CHAD-TCHAD	07-08	48.472,00	24.843,00	73.315,00
CHILE-CHILI	-	0,00	2.709,25	2.709,25
CHINA-CHINE	-	0,00	0,00	0,00
COLOMBIA-COLOMBIE (3)	-	0,00	0,00	0,00
CONGO	90-08	421.854,06	0,00	421.854,06
COSTA RICA	-	0,00	0,00	0,00
CÔTE D'IVOIRE	04-09	161.262,00	24.843,00	186.105,00
CROATIA-CROACIE-CROACIA	-	0,00	0,00	0,00
CUBA	-	0,00	0,00	0,00
CYPRUS-CHYPRE-CHIPRE	-	0,00	0,00	0,00
CZECH REPUBLIC REPUBLIQUE TCHEQUE REPUBLICA CHECA	-	0,00	0,00	0,00
DEM. PEOPLE'S REP. OF KOREA REP. POP. DEM. DE COREE REP. POP. DEM. DE COREA	08-09	29.798,86	24.843,00	54.641,86
DEM. REPUBLIC OF THE CONGO REPUBLIQUE DEM. DU CONGO REPUBLICA DEM. DEL CONGO	91-96,98-00,02-06 08-09	312.564,26	24.843,00	337.407,26
DJIBOUTI	03-09	145.423,00	22.359,00	167.782,00
DOMINICAN REP.-REP. DOMINICAINE REPUBLICA DOMINICANA	-	0,00	0,00	0,00
ECUADOR-EQUATEUR	-	0,00	0,00	0,00
EGYPT-EGYPTE-EGIPTO (5)	-	0,00	0,00	0,00
EL SALVADOR	95-96	39.692,76	0,00	39.692,76
ERITREA, ERYTHREE	-	0,00	24.662,00	24.662,00
ETHIOPIA-ETHIOPIE-ETIOPIA	-	0,00	0,00	0,00
FUJI-FIDJI	09	2.938,00	4.042,26	6.980,26
FRANCE-FRANCIA	-	0,00	0,00	0,00
GABON (4)	06-07	55.013,82	47.875,00	102.888,82
GAMBIA-GAMBIE (5)	91-05,08-09	321.482,15	24.843,00	346.325,15

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2010 EUR	EUR
GEORGIA-GEORGIE	-	0,00	0,00	0,00
GERMANY-ALLEMAGNE-ALEMANIA	-	0,00	0,00	0,00
GHANA	-	0,00	0,00	0,00
GREECE-GRECE-GRECIA	-	0,00	0,00	0,00
GUATEMALA	-	0,00	0,00	0,00
GUINEA-GUINEE	95-96,98-00,07-09	180.558,75	24.843,00	205.401,75
GUINEA-BISSAU-GUINEE-BISSAU	92-96,99-09	324.107,55	24.843,00	348.950,55
EQUATORIAL GUINEA GUINÉE ÉQUATORIALE GUINEA ECUATORIAL	-	0,00	21.133,00	21.133,00
HAITI	-	0,00	24.662,00	24.662,00
HONDURAS	-	0,00	0,00	0,00
HUNGARY-HONGRIE-HUNGRIA	-	0,00	0,00	0,00
INDIA-INDE	-	0,00	0,00	0,00
INDONESIA-INDONESIE (2)	-	0,00	0,00	0,00
IRAN, ISLAMIC REP. OF (1) IRAN, REPUBLIQUE ISLAMIQUE D' IRAN, REPUBLICA ISLAMICA DE	-	0,00	61.561,00	61.561,00
IRAQ	85-87, 91-06	1.856.798,34	0,00	1.856.798,34
ISRAEL-ISRAËL	-	0,00	0,00	0,00
ITALY-ITALIE-ITALIA	-	0,00	0,00	0,00
JAMAICA-JAMAÏQUE	-	0,00	0,00	0,00
JAPAN-JAPON (2)	-	0,00	0,00	0,00
JORDAN-JORDANIE-JORDANIA	-	0,00	0,00	0,00
KAZAKHSTAN-KAZAJSTÁN	-	0,00	0,00	0,00
KENYA	-	0,00	0,00	0,00
KYRGYZSTAN-KIRGHIZISTAN KIRGUISTAN	95-09	344.776,89	24.843,00	369.619,89
KUWAIT-KOWEÏT	-	0,00	149.057,00	149.057,00
LAO PEOPLE'S DEM. REP. REPUBLIQUE POP. DEM. LAO REP. DEM. POP. LAO	88-95,04	221.378,82	0,00	221.378,82
LATVIA-LETTONIE-LETONIA	-	0,00	0,00	0,00
LEBANON-LIBAN-LIBANO	-	0,00	0,00	0,00
LESOTHO (2)	-	24.843,00	24.843,00	49.686,00
LIBYAN ARAB JAMAHIRIYA- JAMAHIRIYA ARABE LIBYENNE JAMAHIRIYA ARABE LIBIA	04-06,09	244.004,00	0,00	244.004,00
LITHUANIA-LITUANIE-LITUANIA	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÈRES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2010 EUR	EUR
MACEDONIA, FORMER YUGOSLAVE REP. MACEDOINE, EX REP. YUGOSLAVE DE MACEDONIA, EX REP. YUGOSLAVA DE	-	0,00	29.594,00	29.594,00
MADAGASCAR	09	23.276,40	24.843,00	48.119,40
MALAYSIA-MALAISIE-MALASIA	-	0,00	0,00	0,00
MALAWI (4)	00,02-09	174.699,24	24.843,00	199.542,24
MALDIVES-MALDIVAS	-	0,00	0,00	0,00
MALI	90-93,96-98,00,08	153.635,53	0,00	153.635,53
MALTA-MALTE	-	0,00	0,00	0,00
MAURITANIA-MAURITANIE	76-05	659.390,57	0,00	659.390,57
MAURITIUS-AURICE-AURICIO(S)	-	0,00	0,00	0,00
MEXICO-MEXIQUE	-	0,00	0,00	0,00
MONACO-MÓNACO	-	0,00	0,00	0,00
MONGOLIA-MONGOLIE	93-99	214.799,06	0,00	214.799,06
MONTENEGRO / MONTÈNEGRO	-	0,00	0,00	0,00
MOROCCO-MAROC-MARRUECOS	-	0,00	0,00	0,00
MOZAMBIQUE	-	0,00	0,00	0,00
NAMIBIA-NAMIBIE	08	44.358,00	0,00	44.358,00
NEPAL	-	0,00	0,00	0,00
NETHERLANDS - PAYS-BAS - PAISES BAJOS	-	0,00	0,00	0,00
NICARAGUA	95,97-02,08-09	188.133,04	12.421,50	200.554,54
NIGER	82-87, 90-07	544.380,95	20.654,19	565.035,14
NIGERIA	-	0,00	0,00	0,00
NORWAY - NORVÈGE - NORUEGA	-	0,00	0,00	0,00
OMAN - OMÁN	-	0,00	0,00	0,00
PAKISTAN (5)	08	1.750,24	29.811,00	31.561,24
PANAMA	-	0,00	0,00	0,00
PAPUA NEW GUINEA PAPOUASIE-NOUVELLE-GUINÉE PAPUA NUEVA GUINEA	08-09	43.919,00	24.843,00	68.762,00
PARAGUAY	-	0,00	0,00	0,00
PERU-PEROU	91,95,96,03	145.741,28	0,00	145.741,28
PHILIPPINES-FILIPINAS	-	0,00	0,00	0,00
POLAND-POLOGNE-POLONIA	-	0,00	0,00	0,00
PORTUGAL	-	0,00	0,00	0,00
QUATAR	-	0,00	0,00	0,00
REPUBLIC OF KOREA REPUBLIQUE DE COREE REPUBLICA DE COREA	-	0,00	0,00	0,00
REPUBLIC OF MOLDOVA REPUBLIQUE DE MOLDOVA REPUBLICA DE MOLDOVA	-	0,00	0,00	0,00
ROMANIA-ROUMANIE-RUMANIA	-	0,00	0,00	0,00



FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2010 EUR	EUR
	RUSSIAN FEDERATION FEDERATION DE RUSSIE FEDERACION DE RUSIA	-	0,00	0,00
RWANDA	-	0,00	0,00	0,00
SAN MARINO - SAINT-MARIN	-	0,00	0,00	0,00
SAO TOME-AND-PRINCIPE SAO TOME-ET-PRINCIPE SANTO TOME Y PRINCIPE	86-09	500.669,65	19.874,00	520.543,65
SAUDI ARABIA-ARABIE SAOUDITE ARABIA SAUDITA	-	0,00	0,00	0,00
SENÉGAL-SENEGAL	-	0,00	0,00	0,00
SERBIA / SERBIE	-	0,00	0,00	0,00
SEYCHELLES	-	0,00	0,00	0,00
SIERRA LEONE - SIERRA LEONA	79-00,03-09	627.975,39	24.843,00	652.818,39
SLOVAKIA - SLOVAQUIE -ESLOVAQUIA	-	0,00	0,00	0,00
SLOVENIA-SLOVENIE-ESLOVENIA	-	0,00	0,00	0,00
SOUTH AFRICA - AFRIQUE DU SUD- SUDAFRICA (2)	-	0,00	0,00	0,00
SPAIN-ESPAGNE-ESPAÑA	-	0,00	0,00	0,00
SRI LANKA	-	0,00	0,00	0,00
SUDAN-SOUDAN	84-86,89-03,06-08	457.439,92	0,00	457.439,92
SWAZILAND - SWAZILANDIA	-	0,00	0,00	0,00
SWITZERLAND-SUISSE-SUIZA	-	0,00	0,00	0,00
SYRIAN ARAB REPUBLIC REPUBLIQUE ARABE SYRIENNE REPUBLICA ARABE SIRIA	-	0,00	0,00	0,00
TAJKISTAN / TAYIKISTÁN /TADJIKISTAN	-	0,00	0,00	0,00
THAILAND-THAILANDE-TAILANDIA	-	0,00	0,00	0,00
TIMOR-LESTE	-	0,00	0,00	0,00
TOGO	00-06	120.762,33	0,00	120.762,33
TUNISIA-TUNISIE-TUNEZ	-	0,00	0,00	0,00
TURKEY-TURQUIE-TUROQUIA (1)	-	0,00	0,00	0,00
TURKMENISTAN	95-98,00-09	414.633,40	29.811,00	444.444,40
UCRANIA - UKRAINE	-	0,00	0,00	0,00
UGANDA-OUGANDA (5)	95-00,02-04	171.698,76	24.843,00	196.541,76
UNITED REP. OF TANZANIA (5) REPUBLIQUE-UNIE DE TANZANIE REPUBLICA UNIDA DE TANZANIA	08	28.295,41	29.811,00	58.106,41
URUGUAY	01-03	150.577,22	0,00	150.577,22

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNEES AÑOS	EUR	2010 EUR	EUR
	UZBEKISTAN-OUZBEKISTAN	09	24.843,00	24.843,00
VENEZUELA	-	0,00	0,00	0,00
VIET NAM	-	0,00	0,00	0,00
YEMEN	79-89,94-95,97-98,06	268.086,32	0,00	268.086,32
ZAMBIA-ZAMBIE	-	0,00	73,02	73,02
ZIMBABWE	08-09	35.780,86	24.843,00	60.623,86
<b>Total Full Members Total Membres Effectifs Total Miembros Efectivos</b>		<b>12.562.534,75</b>	<b>1.136.273,22</b>	<b>13.698.807,97</b>

ASSOCIATE MEMBERS MEMBRES ASSOCIES MIEMBROS ASOCIADOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	ARUBA	-	0,00	0,00
MACAO	-	0,00	0,00	0,00
MADEIRA, MADERE	-	0,00	0,00	0,00
FLEMISH COMM. OF BELGIUM COMM. FLAMANDE DE BELGIQUE COMUNIDAD FLAMENCA BELGA	-	0,00	0,00	0,00
HONG KONG, CHINA	06	20.716,00	0,00	20.716,00
NETHERLANDS ANTILLES ANTILLES NEERLANDAISES ANTILLAS NEERLANDESAS	01-09	161.287,86	22.359,00	183.646,86
PUERTO RICO, PORTO RICO	-	0,00	22.359,00	22.359,00
<b>Total Associate Members Total Membres Associes Total Miembros Asociados</b>		<b>182.003,86</b>	<b>44.718,00</b>	<b>226.721,86</b>

AFFILIATE MEMBERS MEMBRES AFFILIES MIEMBROS AFILIADOS	ARREAR CONTRIBUTIONS ARRIERES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	<b>Total Affiliate Members Total Membres Affilies Total Miembros Afiliados</b>	<b>96-10</b>	<b>157.434,47</b>	<b>173.600,00</b>

FORMER MEMBERS EX-MEMBRES EX-MIEMBROS	ARREAR CONTRIBUTIONS ARRIÈRES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
	Total Former Full Members Total Ex-Membres effectifs Total Ex-Miembros Efectivos	77-99	1.685.586,36	0,00
Total Form Associate Members Total Ex-Membres Associés Total Ex-Miembros Asociados	86	1.947,90	0,00	1.947,90
Total Form. Affiliate Members Total Ex-Membres Affiliés Total Ex-Miembros Afiliados	06-10	52.832,86	10.616,30	63.449,16
BUDGETARY CONTRIBUTIONS DUE CONTRIBUTIONS BUDGETAIRES DUES CONTRIBUCIONES PRESUP. ADEUDADAS		14.642.340,20	1.365.207,52	16.007.547,72

EXTRA-BUDGETARY CONTRIBUTIONS CONTRIBUTIONS EXTRA-BUDGETAIRES CONTRIBUCIONES EXTRA-PRESUPUESTARIAS [CE/DEC/19(XXXVIII)]				
	ARREAR CONTRIBUTIONS ARRIÈRES DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNEES AÑOS	EUR	2010 EUR	EUR
Total Full Members Total Membres Effectifs Total Miembros Efectivos	98,02-04	135.963,31	19.874,00	155.837,31
Total Associate Members Total Membres Associés Total Miembros Asociados	02	10.876,83	0,00	10.876,83
Total Affiliate Members Total Membres Affiliés Total Miembros Afiliados	01-10	167.496,43	152.223,72	319.720,15
Total Former Full Members Total Ex-Membres Effectifs Total Ex-Miembros Efectivos	99	1.389,15	0,00	1.389,15
Total Form Associate Members Total Ex-Membres Associés Total Ex-Miembros Asociados	-	0,00	0,00	0,00
Total Form Affiliate Members Total Ex-Membres Affiliés Total Ex-Miembros Afiliados	05-10	43.900,51	7.583,70	51.484,21
EXTRA-BUDGETARY CONTRIBUTIONS DUE CONTRIB.EXTRA-BUDGETAIRES DUES CONTRIB.EXTRA-PRESUP.ADEUDADAS		359.626,23	179.681,42	539.307,65
TOTAL CONTRIBUTIONS DUE TOTAL CONTRIBUTIONS DUES TOTAL CONTRIBUCIONES ADEUDADAS		15.001.966,43	1.544.888,94	16.546.855,37

FINANCIAL YEAR STARTS / EXERCICE FINANCIER COMMENCE / EJERCICIO FINANCIERO COMIENZA:

(1)	MARCH	MARS	MARZO
(2)	APRIL	AVRIL	ABRIL
(3)	MAY	MAI	MAYO
(4)	JUNE	JUIN	JUNIO
(5)	JULY	JUILLET	JULIO

## ANNEX II

At its sixty-third/sixty-fourth sessions the Executive Council approved the proposal of the Secretary-General, acting on the recommendation of the Auditors, to regularize in the accounts as from the financial year 2000 the debts incurred by former Affiliate Members owing to non-payment of their contributions for five or more years and that the amount should cease to appear in the Organization's balance sheet.

The amounts owed by these former Affiliate Members should be recorded in an additional list of "Former Affiliate Members with Bad Debts", to be made available to WTO's Business Council. It is absolutely essential that this list be consulted before new applications are accepted from former Members that may have incurred debts. Such candidates must discharge any outstanding debts before their applications are considered.

Every year, the former Affiliate Members appearing on this list will be asked to cancel their debts. Any such debts collected will be treated as "sundry income" since these debts do not appear in the balance sheet as outstanding contributions.

FORMER AFFILIATE MEMBERS EX - MEMBRES AFFILIES EX - MIEMBROS AFILIADOS	BUDG. AND PROGRAMME CONT. DUE CONT.DUES BUDGET + PROGRAMME CONT. ADEUDADAS PRESUP.+PROGRAMA			
	ARREARS / ARRIERES / ATRASOS		2010	TOTAL
	YEARS / ANNÉES / AÑOS	EUR	EUR	EUR
ALLSTATES TRAVEL AND TOURISM LTD	2006-2007	3.833,33	0,00	3.833,33
ACCENTURE	2006-2009	8.800,00	1.200,00	10.000,00
ADM & TEC	2006-2009	8.800,00	1.200,00	10.000,00
AGENCE DE T. GIC MIEUX-VIVRE	2006-2009	8.800,00	1.200,00	10.000,00
AL RAWDA TRAVEL & TOURISM AGENCY	2006-2009	8.800,00	1.200,00	10.000,00
ARAB TOURISM ORGANIZATION	2006-2009	7.800,00	1.200,00	9.000,00
CENTRAL COUNCIL FOR TOURISM & EXCURSIONS	2006-2009	8.800,00	1.200,00	10.000,00
COMITÉ REGIONAL DU TOURISME D'ILE-DE-FRANCE	2006	2.000,00	0,00	2.000,00
CREATIVE MARKETING S.A.	2006-2007	3.500,00	0,00	3.500,00
DELOITTE & TOUCHE	2006-2009	8.800,00	1.200,00	10.000,00
EDICIONES CABRER S.A.	2006-2009	8.800,00	1.200,00	10.000,00
FÉDÉRATION NAT. DES AG. DE VOYAGES DU MAROC	2003-2004,2008-2009	7.200,00	1.200,00	8.400,00
GRUPO CUBANACAN	2006-2009	8.800,00	1.200,00	10.000,00
HOTEL SUPPORT SERVICES LTD	2006-2009	8.800,00	1.200,00	10.000,00
INDIAN AIRLINES	2006-2009	8.800,00	1.200,00	10.000,00
INSTITUT DE MANAGEMENT HÔTELIER INT. (IMHI)	2006	1.500,00	0,00	1.500,00
IZMIR UNIVERSITY OF ECONOMICS	2005-2009	3.400,00	400,00	3.800,00
NATIONAL TOURISM BOARD OF SIERRA LEONE	2006-2009	8.800,00	1.200,00	10.000,00
PAPUA NEW GUINEA NATIONAL CULTURAL TRUST	2006-2009	7.800,00	1.200,00	9.000,00
ROJENNY TOURIST / GAMES VILLAGE OBA	2006-2009	8.800,00	1.200,00	10.000,00
STRATEGIC BUS.MEETING S.A -TOURISMAFRICA	2006-2008	8.800,00	0,00	8.800,00
THE UNIVERSITY OF ECONOMICS IN WARSAW	2006-2009	7.800,00	1.200,00	9.000,00
TOWNLAND CONSULTANTS LTD	2006-2008	5.800,00	0,00	5.800,00
Total Former Affiliate Members	1999-2004	165.033,33	19.600,00	184.633,33
Total Ex - Membres Affilies				
Total Ex - Miembros Afiliados				

## ANNEX III

Statement of advance contributions owed by Full Members to the  
Working Capital Fund at 31 December 2010

État des avances de contributions au Fonds de roulement dues par  
les Membres effectifs au 31 décembre 2010

Estado de anticipos de contribuciones al Fondo de Gastos Corrientes adeudados por  
Miembros Efectivos al 31 de diciembre de 2010

(in euros / en euro / en euros)

<u>FULL MEMBERS/ MEMBRES EFFECTIFS/ MIEMBROS EFECTIVOS</u>	<u>Contributions due/ Contributions dues/ Contribuciones adeudadas</u>
AZERBAIJAN/ AZERBAÏDJAN/ AZERBAIYÁN	1,035.85
CAPE VERDE/ CAP-VERT/ CABO VERDE	828.70
VANUATU	<u>993.70</u>
TOTAL .....	EUR2,858.25 =====

## ANNEX IV

STATEMENT OF CONTRIBUTIONS DUE TO THE GENERAL FUND AT 31 DECEMBER 2010  
( in euros )

Year	Full Members	Associate Members	Affiliate Members	Total Members	Former Full Members	Former Associate Members	Former Affiliate Members	Total Former Members	Grand Total	Grand Total accumulated
1976	5.956,05	0,00	0,00	5.956,05	0,00	0,00	0,00	0,00	5.956,05	5.956,05
1977	61.989,62	0,00	0,00	61.989,62	0,00	0,00	0,00	0,00	61.989,62	67.945,67
1978	91.379,63	0,00	0,00	91.379,63	0,00	0,00	0,00	0,00	91.379,63	159.325,30
1979	106.215,13	0,00	0,00	106.215,13	13.312,82	0,00	0,00	13.312,82	119.527,95	278.853,25
1980	170.493,87	0,00	0,00	170.493,87	21.943,42	0,00	0,00	21.943,42	192.437,29	471.290,54
1981	203.309,50	0,00	0,00	203.309,50	84.058,91	0,00	0,00	84.058,91	287.368,41	758.658,95
1982	236.045,14	0,00	0,00	236.045,14	93.093,33	0,00	0,00	93.093,33	329.138,47	1.087.797,42
1983	236.115,83	0,00	0,00	236.115,83	99.350,69	0,00	0,00	99.350,69	335.466,52	1.423.263,94
1984	204.456,55	0,00	0,00	204.456,55	95.735,75	0,00	0,00	95.735,75	300.192,30	1.723.456,24
1985	214.325,35	0,00	0,00	214.325,35	96.887,95	0,00	0,00	96.887,95	311.213,30	2.034.669,54
1986	275.157,42	0,00	0,00	275.157,42	145.142,13	1.947,90	0,00	147.090,03	422.247,45	2.456.916,99
1987	253.922,63	0,00	0,00	253.922,63	64.178,32	0,00	0,00	64.178,32	318.100,95	2.775.017,94
1988	224.493,98	0,00	0,00	224.493,98	32.590,58	0,00	0,00	32.590,58	257.084,56	3.032.102,50
1989	289.159,15	0,00	0,00	289.159,15	30.852,18	0,00	0,00	30.852,18	320.011,33	3.352.113,83
1990	374.454,52	0,00	0,00	374.454,52	33.753,56	0,00	0,00	33.753,56	408.208,08	3.760.321,91
1991	488.542,10	0,00	0,00	488.542,10	138.960,02	0,00	0,00	138.960,02	627.502,12	4.387.824,03
1992	436.559,90	0,00	0,00	436.559,90	137.082,31	0,00	0,00	137.082,31	573.642,21	4.961.466,24
1993	378.884,22	0,00	0,00	378.884,22	135.827,19	0,00	0,00	135.827,19	514.711,41	5.476.177,65
1994	480.840,16	0,00	0,00	480.840,16	21.498,09	0,00	0,00	21.498,09	502.338,25	5.978.515,90
1995	640.177,04	0,00	0,00	640.177,04	24.176,39	0,00	0,00	24.176,39	664.353,43	6.642.869,33
1996	633.973,53	0,00	0,00	633.973,53	316.913,93	0,00	0,00	316.913,93	950.887,46	7.593.756,79
1997	550.419,82	0,00	0,00	550.419,82	46.614,94	0,00	0,00	46.614,94	597.034,76	8.190.791,55
1998	596.564,52	0,00	0,00	596.564,52	38.796,28	0,00	0,00	38.796,28	635.360,80	8.826.152,35
1999	472.887,68	0,00	0,00	472.887,68	16.206,72	0,00	0,00	16.206,72	489.094,40	9.315.246,75
2000	470.628,35	0,00	0,00	470.628,35	0,00	0,00	0,00	0,00	470.628,35	9.785.875,10
2001	330.791,04	16.273,86	2.021,40	349.086,30	0,00	0,00	0,00	0,00	349.086,30	10.134.961,40
2002	544.463,50	29.522,83	0,00	573.986,33	0,00	0,00	0,00	0,00	573.986,33	10.708.947,73
2003	679.645,70	19.055,00	270,47	698.971,17	0,00	0,00	0,00	0,00	698.971,17	11.407.918,90
2004	484.082,26	591,00	0,00	484.673,26	0,00	0,00	0,00	0,00	484.673,26	11.892.592,16
2005	512.407,37	20.023,00	2.600,00	535.030,37	0,00	0,00	0,00	0,00	535.030,37	12.427.622,53
2006	504.869,73	41.432,00	6.000,00	552.301,73	0,00	0,00	0,00	0,00	552.301,73	12.979.924,26
2007	442.298,38	21.596,00	33.082,35	496.976,73	0,00	0,00	19.733,37	19.733,37	516.710,10	13.496.634,36
2008	567.890,05	22.028,00	97.440,76	687.358,81	0,00	0,00	29.800,00	29.800,00	717.158,81	14.213.793,17
2009	535.098,34	22.359,00	183.515,92	740.973,26	0,00	0,00	47.200,00	47.200,00	788.173,26	15.001.966,43
2010	1.156.147,22	44.718,00	325.823,72	1.526.688,94	0,00	0,00	18.200,00	18.200,00	1.544.888,94	16.546.855,37
Total	13.854.645,28	237.598,69	650.754,62	14.742.998,59	1.686.975,51	1.947,90	114.933,37	1.803.856,78	16.546.855,37	

## ANNEX V

**STATEMENT OF CASH FLOW**  
for the period ending as at 31 December 2010  
( in euros )

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>2010</b>	<b>2009</b>
Net excess (shortfall) of income over expenditure (reserve funds)	1.437.459,11	634.573,81
(Increase) decrease in debtors - contributions to the General Fund	(285.581,14)	643.325,52
(Increase) decrease in debtors - contributions to the Working Capital Fund	(993,70)	0,00
(Increase) decrease in debtors - other contributions	340.562,08	(1.032.300,33)
(Increase) decrease in other debtors	30.494,78	653.490,21
Increase (decrease) in creditors	(1.563.011,74)	481.518,64
Increase (decrease) in provisions for outstanding contributions	(53.987,24)	388.974,81
Increase (decrease) in other provisions	760.337,31	7.317,65
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>665.279,46</b>	<b>1.776.900,31</b>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>		
(Increase) decrease in fixed assets	96.555,00	24.716,00
Increase (decrease) in fixed assets Replacement Fund - creditor	(96.555,00)	(24.716,00)
Increase (decrease) in advance contributions	367.084,59	107.209,72
Increase (decrease) of income to be distributed in several years	7.578,85	(27.947,00)
<b>NET CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>374.663,44</b>	<b>79.262,72</b>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	<b>1.039.942,90</b>	<b>1.856.163,03</b>
<b>CASH AND TERM DEPOSITS, BEGINNING OF PERIOD</b>	<b>13.414.293,14</b>	<b>11.558.130,11</b>
<b>CASH AND TERM DEPOSITS, END OF PERIOD</b>	<b>14.454.236,04</b>	<b>13.414.293,14</b>



## ANNEX VI

REVISED APPROPRIATIONS 2010 IN ACCORDANCE TO NEW STRUCTURE  
( see document CE/89/5(a) (\*\*)  
( in euros )

MAJOR PROGRAMMES AND SECTIONS  APPROPRIATION LINES	2010				
	POSTS		STAFF	NON STAFF	TOTAL
	P	G			
<b>A REGIONAL</b>					
A01 Regional Programme, Africa	2	2	312.000	170.000	482.000
A02 Regional Programme, Americas	2	2	312.000	170.000	482.000
A03 Regional Programme, Asia and the Pacific	2	2	312.000	170.000	482.000
A04 Regional Programme, Europe	2	2	312.000	70.000	382.000
A05 Regional Programme, Middle East	1	2	205.000	90.000	295.000
<b>TOTAL REGIONAL PROGRAMMES</b>	<b>9</b>	<b>10</b>	<b>1.453.000</b>	<b>670.000</b>	<b>2.123.000</b>
<b>B OPERATIONAL</b>					
B01 Sustainable Development of Tourism	3	1	371.000	82.000	453.000
B02 Technical Cooperation and Services	2	4	410.000	90.000	500.000
B03 Statistics and Tourism Satellite Account	2	3	361.000	95.000	456.000
B04 Affiliate Members	0	2	98.000	20.000	118.000
B05 Communications	2	2	313.000	96.000	409.000
B06 Tourism Trends and Marketing Strategies	2	2	312.000	130.000	442.000
B07 Risk and Crisis Management	1	0	107.000	40.000	147.000
B08 Institutional and Corporate Relations	1	0	107.000	286.000	393.000
B09 Destination Management	1	1	156.000	41.000	197.000
B10 Information Resources and Archives	1	3	254.000	38.000	292.000
B11 Ethics and Social Dimension of Tourism	1	1	156.000	40.000	196.000
B12 Special Field Program	0	0	0	32.000	32.000
B13 Knowledge Network	0	0	0	30.000	30.000
B14 Themis	0	1	49.000	170.000	219.000
<b>TOTAL OPERATIONAL PROGRAMME</b>	<b>16</b>	<b>20</b>	<b>2.694.000</b>	<b>1.190.000</b>	<b>3.884.000</b>
<b>C SUPPORT - DIRECT TO MEMBERS</b>					
C01 Languages, Meetings and Documents	6	2	742.000	137.000	879.000
C02 Management	7	7	1.576.000	252.000	1.828.000
C03 Programme and Coordination	2	0	215.000	0	215.000
C04 Publications and e-Library	0	1	49.000	10.000	59.000
C05 Fairs	1	1	156.000	135.000	291.000
<b>TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME</b>	<b>16</b>	<b>11</b>	<b>2.738.000</b>	<b>534.000</b>	<b>3.272.000</b>
<b>D SUPPORT - INDIRECT TO MEMBERS ( * )</b>					
D01 Budget and Finance	3	3	469.000	16.000	485.000
D02 Human Resources	2	2	312.000	424.000	736.000
D03 Information and Communication Technology	2	3	362.000	295.000	657.000
D04 Premises and Internal Services	0	9	440.000	836.000	1.276.000
<b>TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME</b>	<b>7</b>	<b>17</b>	<b>1.583.000</b>	<b>1.571.000</b>	<b>3.154.000</b>
<b>T O T A L</b>	<b>48</b>	<b>58</b>	<b>8.468.000</b>	<b>3.965.000</b>	<b>12.433.000</b>
	106				

(\*) Provisions and transfers to replacement of fixed assets reserve included

(\*\*) The Executive Council approved the distribution of expenditure in accordance with the new list of programmes amounting to the total of 11,751,000 euros allocated for the year. This table shows the equivalent distribution for the total of the approved budget.

## ANNEX VII

 APPROPRIATIONS AUTHORIZED FOR 2010 [(A/RES/572(XVIII))]  
 BY MAIN PROGRAMME AND SECTION  
 (euros)

PROGRAMMES AND SECTIONS (INITIAL STRUCTURE)	2010				
	POSTS		STAFF	OPERATIONS	TOTAL
	P	G			
<b>PART I: MAJOR PROGRAMME - OPERATIONS</b>					
Section 0: Programme Management and Coordination	3	1	371.000	17.000	388.000
Section 1: Markets	5	5	781.000	357.000	1.138.000
- Statistics	2	3	361.000	100.000	461.000
- Market Intelligence	2	2	313.000	111.000	424.000
- E-Tourism Development	0	0	0	43.000	43.000
- Risk Assessment and Crisis Management	1	0	107.000	103.000	210.000
Section 2: Information and Communication	4	7	771.000	175.000	946.000
- Information and Communication	2	2	312.000	78.000	390.000
- Publications	0	1	49.000	8.000	57.000
- Documentation Resources and Archives	1	3	254.000	29.000	283.000
- Fairs and Communication	1	1	156.000	60.000	216.000
Section 3: Affiliate Members and Public-Private Partnership	2	3	361.000	129.000	490.000
- Affiliate Members	0	2	98.000	0	98.000
- Business Council	1	0	107.000	33.000	140.000
- Education Council	0	0	0	37.000	37.000
- Destination Council	1	1	156.000	59.000	215.000
Section 4: Education, Training and Knowledge Mgmt.	1	1	156.000	85.000	241.000
Section 5: Sustainable Development of Tourism	4	2	527.000	87.000	614.000
- Sustainable Development	3	1	371.000	60.000	431.000
- Cultural, Social and Ethical Aspects of Tourism	1	1	156.000	27.000	183.000
Section 6: Development Assistance	2	4	410.000	100.000	510.000
Section 7: Regional Activities	9	6	1.260.000	858.000	2.118.000
Section 8: United Nations System	0	1	49.000	90.000	139.000
Section 9: Technical Meetings	0	2	98.000	41.000	139.000
<b>TOTAL PART I</b>	<b>30</b>	<b>32</b>	<b>4.784.000</b>	<b>1.939.000</b>	<b>6.723.000</b>
<b>PART II: MAJOR PROGRAMME - GOVERNING ORGANS AND MEETINGS</b>					
Section 1: General Assembly	0	0	0	0	0
Section 2: Executive Council and Subsidiary Organs	0	0	0	66.000	66.000
- Executive Council	0	0	0	30.000	30.000
- Technical Committee on Programme and Coordination	0	0	0	24.000	24.000
- Committee on Budget and Finance	0	0	0	12.000	12.000
Section 3: Management	6	1	1.175.000	187.000	1.362.000
Section 4: Conferences, Translation, Printing and Repr.	7	5	996.000	71.000	1.067.000
<b>TOTAL PART II</b>	<b>13</b>	<b>6</b>	<b>2.171.000</b>	<b>324.000</b>	<b>2.495.000</b>
<b>PART III: MAJOR PROGRAMME - PROGRAMME SUPPORT SERVICES AND OTHER BUDGETARY APPROPRIATIONS</b>					
Section 1: Budget and Finance	2	3	361.000	0	361.000
Section 2: Human Resources and Travel	1	4	303.000	136.000	439.000
Section 3: Purchasing, Maintenance and Security	0	7	342.000	876.000	1.218.000
Section 4: ICT	2	3	361.000	0	361.000
Section 5: Mail and Telecommunications	0	3	146.000	372.000	518.000
Section 6: Other budgetary appropriations	0	0	0	18.000	18.000
<b>TOTAL PART III</b>	<b>5</b>	<b>20</b>	<b>1.513.000</b>	<b>1.402.000</b>	<b>2.915.000</b>
<b>PART IV: MAJOR PROGRAMME - PROVISIONS</b>					
Section 1: Provision for after service health insurance	0	0	0	200.000	200.000
Section 2: Provision for repatriation	0	0	0	100.000	100.000
<b>TOTAL PART IV</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300.000</b>	<b>300.000</b>
<b>TOTAL BUDGET</b>	<b>48</b>	<b>58</b>	<b>8.468.000</b>	<b>3.965.000</b>	<b>12.433.000</b>
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(\*) The budgetary distribution was approved at Programme and Section levels.