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Report of the Secretary-General

Part II: Administrative and statutory matters

(b) Auditors' report and administrative accounts of the Organization for the financial year 2012

Introduction

1. This document contains the Auditors' report and the administrative accounts for the first year of the nineteenth financial period 2012-2013. 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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I. Auditors' report on the administrative accounts for the financial year 2012

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 6 to 29 of financial document CE/95/3(II)(b), Annexes I to VI thereto, pages containing the financial statements and relevant schedules, properly identified of the UNWTO for the financial year ending 31 December 2012 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 24 and 25 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 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 2012 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 2012. Nevertheless, it is considered necessary to make the following remarks or observations:

B. Observations

4. The Auditors' Report on the UNWTO's accounts for 2011 pointed out the need to revise the structure of the so-called Consolidated Statement of Income and Expenditures in such a way so as to accurately and separately show those amounts that correspond to income and expenditure on the one hand, and those that correspond to asset variations caused by transfers between funds. The document on administrative, financial and statutory matters 2012 shows a new structure of the Consolidated Results and Changes in Reserve Funds and Other Provisions at 31 December 2012 (page 13 and following of the document). This new structure properly differentiates between so-called "budgetary transactions" and "extra-budgetary transactions". In each of these categories, a distinction is made between actual income and expenditure on the one hand and movements resulting from allocations taken from other reserve accounts or transfers into the different existing provisions. Additionally, and in view of the aforementioned change in structure, a statement of results of 2012 and 2011 is given in order compare the figures corresponding to each financial year.

It would be advisable, in future financial years, to distinguish between the budgetary result (difference between appropriations of collected income and appropriations of expenditures applied during the financial year; akin to cash-basis accounting) and the economic-equity result (difference between income and expenditure; accrual basis). Such differentiation would improve the level of information provided by the accounting statements. Nevertheless, insofar as the effective application of IPSAS is expected starting in 2014, this issue will be resolved with the presentation of the new accounting statements.

5. According to the Consolidated Statement of Income and Expenditures, the budgetary income of the General Fund of 2012 amounted to €11,034,060.58, which represents an increase of nearly 2% over the budgetary income of the General Fund of 2011, and constitutes an inflection point with respect

to previous financial years, in which such amount had been decreasing (from €11,738,862.24 of financial year 2009 to €10,820,723.80 of 2011). Such amount is equivalent to 88.75% of the total budget approved for 2012, €12,433,000.00, which is equal to the total budget approved in financial year 2010, thus reflecting the principle of zero nominal growth observed in the budgets for the 2012-2013 biennium. (General Assembly resolution A/19/12).

The main component of this item consisted of contributions by Members, amounting to a total of €10,149,060.58, representing 85.37% of the total budgeted income under this heading (€11,888,000).

6. The collection of contribution arrears of Members declined in 2012 with respect to the previous year, with the amount received declining from €1.472.749,87 to €1.242.164,25, representing a decrease of approximately 15%.

7. Total contribution arrears owed to the General Fund by the Members of the Organization increased slightly in 2012 (less than 1%) from €16.150.203,79 in 2011 to €16.269.181,83 at the close of the current financial year. It should be noted that a provision was made covering 100% of this amount. Pursuant to recommendations received from the Auditors in previous financial years, the UNWTO (decision CE/DEC/8(LXIII-LXIV)) has been writing off contributions owed by former members that have been outstanding for 5 years or more (from arrears at the close of 2011, the amount of €267,462.36 has been deducted for this reason).

8. If to the total of budgetary income for the year (€11,034,060.58), we add the collection of arrear contributions (€1,242,164.25) and we deduct budgetary expenditures (€12,276,224.83), we obtain a budgetary result for 2012 of €0 (budgetary balance).

On the side of budgetary income, it was necessary to increase the budgetary allocation that was approved by the 19th General Assembly, charged to the sundry income and publications reserves. Initially an allocation of €295,000 had been approved charged to the sundry income reserve and €250,000 charged to the publications reserve. However, in order to achieve budgetary balance, the Secretary-General made an additional allocation of €170,000 charged to the sundry income reserve and another €170,000 charged to the publications reserve.

On the side of budgetary expenditures, sums were added into a series of provisions created in previous financial years, which are analysed in point 9 of this report. As part of the cost-containment policy implemented at the UNWTO, there was a decrease in the amount of budgetary expenditure (less than 0.5%).

9. With regard to the analysis of the provisions created during previous financial years, the following should be noted:

- (a) Provisions funded, in accordance with resolution 498(XVI) of the General Assembly, charged to the budget of the 2005 financial year, totalling €450,000.00:
 - Costs of implementation of United Nations security regulations in the headquarters building. No additional allocations or applications during 2012.
 - Crisis management in situations of risk of pandemics or natural disasters having an impact on tourism on a worldwide scale. No additional allocations or applications during 2012.

(b) Provisions made charged to the 2010 budget:

Item	Balance of provision on 31/12/2011	Allocations in 2012	Expenditures made in 2012	Balance of provision on 31/12/2012
Provision for After Service Health Insurance	947,257.13	71,576.66	0	1,018,833.79
Provision for Themis	161,563.34	20,000.00	1,744.28	179,819.06
Provision for repatriation (OSGR)	155,262.17	139,597.68	56,755.16	238,104.69

(c) Provisions made charged to the 2011 budget:

Item	Balance of provision on 31/12/2011	Allocations in 2012	Expenditures made in 2012	Balance of provision on 31/12/2012
Provision to reinforce the activity of Hotel Energy Solutions	50,000.00	0.00	46,000.00	4,000.00
Provision for urban waste management services	10,073.94	0.00	0.00	10,073.94

In decision CE/DEC/7(LXXXV), the Executive Council approved the UNWTO's adoption of the International Public Sector Accounting Standards (IPSAS). To this end, it was decided to initiate a progressive process that would culminate with the effective application of such standards. Currently, the expected date for their full application is 1 January 2014. It was also decided to use the fixed-asset replacement reserve to fund the cost of their implementation. Such Replacement Fund is also used to fund other activities such as the implementation of the Web platform and improvements in IT infrastructure.

10. With the aim of complying with the decision of the United Nations High Level Committee on Management whereby the adoption of IPSAS was decided (CE/81/DEC), the UNWTO carried out a series of actions in 2012 with a view to achieving its effective application starting 1 January 2014.

The implementation of IPSAS by the UNWTO is a major challenge in the Organization as it is a major change in the recording and presentation of budgetary, economic and financial information. However, its use by the Organization will facilitate temporal comparability as well as comparability with other agencies of the United Nations system, and will contribute a substantial qualitative improvement.

During 2012 intensive activity has continued on the part of the Management and of the Administration and Finance Division with a view to complying with the deadline of 1 January 2014 as the start date for the application of IPSAS. At the 19th General Assembly held in Gyeongju, South Korea, the revision of the Financial Regulations was approved (A19/10(f)) in order to, among other objective, adapt the UNWTO's regulations to the demands deriving from the application of IPSAS. The Detailed Financial Provisions have also been adapted and a new version has been prepared of the so-called "Policy Guidance Manual".

Especially notable is the work that was carried out in 2012 to develop IT specifications aimed at the modification of the current computer system. Also in 2012, the following documents were produced: an Accounting Manual, Chart of Accounts and a Document relative to the processes affected by IPSAS; this gives an idea of the intensity of the work carried out by the Management and of the level of detail of the documentation being developed.

All of this documentation was made available to the auditors, which allowed us to review it and confirm the compliance of the actions carried out with the established work plan.

Nevertheless, given the great complexity of the migration to IPSAS, it will be necessary to pay special attention to aspects such as the development of the necessary IT equipment, training plan and other activities to ensure the effective implementation of IPSAS, and therefore it would be advisable to increase the resources allocated to this project if necessary.

In particular, it would be advisable to reinforce the internal control systems of the Organization, in light of the complexity entailed by the application of IPSAS.

11. With regard to extra-budgetary balances, the decline that has occurred in the expenditure of voluntary contributions, which dropped from €3,407,468.12 in 2011 to €2,305,382.32 in 2012 (a negative change in percentage terms of 32.34%).

12. The Consolidated Balance Sheet as of 31 December 2012 shows an amount of €3,422,572.70 in Reserve Funds – voluntary contributions. It should be noted that within voluntary contributions, and pursuant to the recommendations of the Auditors, it was decided to transfer income from interest and exchange rate differences in this Fund to the General Fund.

13. Publications revenues posted a 15.30% increase in 2012 over the 2011 net invoiced amount (an increase that, in the current economic environment, can be considered very remarkable and marks an end to the declining trend experienced in previous years). Expenditures have also increased in 2012 compared to 2011, with the net result amounting to 276,406.31 euros (difference between expenditures and revenues; without taking into account allocations from reserve accounts to budgetary funds).

14. In the General Fund, there were foreign exchange losses of €114,506.76 in 2012 arising from the difference in exchange rate between the euro and the dollar (a major item in the accounts of the UNWTO, as it has balances in both currencies).

15. UNWTO in its capacity as an executing agency for the funds allocated to it by the United Nations Development Programme (UNDP), executed three projects during 2012. UNWTO Operating Funds with UNDP consisted of two components; Project Clearing Account (PCA) & Service Clearing Account (SCA). PCA relates to project/s carried out by UNWTO with funds allocated to it by UNDP. With respect to SCA, UNDP Country Offices provide services requested by UNWTO regardless of the source of funds, due to their field presence. The budgetary allocation (including the opening balance) under PCA during 2012 is \$290,174.36, against which an expenditure of \$78,718.79 was incurred during the year. Under SCA, against available funds of \$194,403.28, charges received amounting to \$135,865.10, leaving a balance of \$58,538.18.

16. With regard to the funds in trust for Activities related to Education and Sustainable Tourism Development (UNWTO-Italy Agreement), in financial year 2012 the balance declined by €72,004.98 as a result of higher expenditure (€72,037.68) as compared to income (€32.70).

17. As for the funds in trust for the Permanent Secretariat of the Affiliate Members (UNWTO-Spain Agreement), total income received amounted to €93,085.92 and expenditure was €83,911.82 resulting in an increase of €9,174.10 in the reserve of this fund in 2012.

18. With respect to the financial accounts regarding the execution of the Multi-Donor Trust Funds (MDTF) and Joint Programmes (JPs), executed by UNWTO as a participating United Nations agency, it should be noted that there are currently 13 projects that are using funds allocated by the UNDP which acts as the Administrative Agency. During the 2012 financial year the amount of \$406,831 was received in relation to two projects (SRB 2068 and PER 2081). Funds not used at the close of 2011 in 12 projects (excluding CIFA/ A-10) reached a total amount of \$2,626,534.69. Out of the total amount available at the start of 2012, i.e., \$3,033,365.69, the amount of \$1,923,253.05 was utilized in the execution of 12 projects (including indirect costs), leaving a balance of \$1,110,112.64. The level of utilization of the funds during 2012 for these projects was therefore 63%

19. It is pointed out that the accounts relative to the TOI Fund were not provided to the external auditors, and were therefore not subjected to examination. The Management stated that the UNWTO only provided administrative support for such accounts and was not responsible for them. Nevertheless, we express our readiness to examine them in those financial years the Organization deems appropriate.

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, March 15, 2013.

M Himabindu
(INDIA)

Juan Ruiz-Rico Alcaide
(SPAIN)

II. Consolidated balance sheet at 31 December 2012

(compared with balance of the previous financial year)				
(in euros)				
ASSETS			2012	2011
	2012	2011		
CASH AND BANKS (note 1)			15.165.621,28	14.744.001,72
Petty cash	26.960,43	21.142,42		
Cash at Banks - Current Accounts	4.532.672,84	9.546.764,79		
Cash at Banks - Fixed-term deposit Accounts	10.605.988,01	5.176.094,51		
DEBTORS - CONTRIBUTIONS TO THE GENERAL FUND (see Annexe I) (notes 2 and 3)			16.269.181,83	16.150.203,79
Contributions due for the current financial year	1.689.021,32	1.315.624,05		
Contributions due for previous financial years : Members	12.849.328,31	13.040.765,89		
Contributions due from previous financial years : Former Members	1.730.832,20	1.793.813,85		
DEBTORS - CONTRIBUTIONS TO THE WORKING CAPITAL FUND (see Annex III)			5.342,55	2.858,25
DEBTORS - OTHER CONTRIBUTIONS (Voluntary contributions)			1.266.122,85	1.919.312,57
OTHER DEBTORS			821.168,90	2.382.675,61
GUARANTEES AND DEPOSITS			3.168,54	3.168,54
FIXED ASSETS (note 4)			202.033,81	269.039,89
Headquarters building (note 5)	p.m.	p.m.		
Tangible fixed assets	1.198.845,89	1.199.041,89		
Accumulated depreciation of tangible fixed assets	(996.812,08)	(930.002,00)		
TOTAL ASSETS			33.732.639,76	35.471.260,37
LIABILITIES			2012	2011
	2012	2011		
CREDITORS			1.166.091,46	3.280.871,18
Fixed Assets Replacement Fund - creditor (note 4)	202.033,81	269.039,89		
Other creditors	964.057,65	3.011.831,29		
ADVANCE CONTRIBUTIONS			1.090.781,54	906.071,47
Advance contributions to the General Fund	1.090.781,54	906.071,47		
Advance contributions to the Working Capital Fund	0,00	0,00		
PROVISIONS FOR OUTSTANDING CONTRIBUTIONS			17.540.647,23	18.072.374,61
Total contributions outstanding. General Fund	16.269.181,83	16.150.203,79		
Total contributions outstanding. Working Capital Fund	5.342,55	2.858,25		
Total contributions outstanding. Voluntary contributions	1.266.122,85	1.919.312,57		
OTHER PROVISIONS (note 6)			1.595.077,35	1.468.402,45
INCOME TO BE DISTRIBUTED IN SEVERAL YEARS			18.007,95	21.994,75
RESERVE FUNDS (note 7)			12.322.034,23	11.721.545,91
Working Capital Fund	2.812.219,69	2.812.219,69		
Publications (note 8)	686.924,24	830.517,93		
Sundry income (note 8)	1.375.416,24	1.622.923,69		
Voluntary contributions	3.422.572,70	2.629.198,04		
Affiliate Members programme of work	121.923,50	135.904,48		
Special contingency fund (note 9)	485.419,96	485.419,96		
Replacement of fixed assets (note 4)	1.917.259,61	2.000.720,57		
Income from Project Management: PNUD & Voluntary Cont.	826.075,52	666.750,65		
ST-EP Foundation	674.222,77	537.890,90		
Balance outstanding contributions (note 10)	0,00	0,00		
TOTAL PASIVO			33.732.639,76	35.471.260,37

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>	Equivalent Total <u>In Euros</u>
Petty Cash	15,354.86	15,382.87	26,960.43
Cash at Banks, current accounts	463,686.92	4,183,052.90	4,532,672.84
Cash at Banks, fixed term deposits.....	3,805,000.00	7,737,018.01	10,605,988.01

With regard to the large proportion 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 some of 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 2012 (USD 1 = EUR 0.754).

2. From the final amount of contributions owed to the General Fund for 2011, the amount of EUR289,821.36 has been deducted as a consequence of the regularizing in the accounts EUR267,462.36 of former Affiliate Members 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 from the cancellation of EUR22,359.00 corresponding to the contribution for 2011 of former Associate Member Netherlands Antilles as a consequence of its dissolution on 10 October 2010 and in accordance with decision CE/DEC/7(XCIII).

3. From the contributions owed for the 2012 financial year, the amount of EUR274,301.67 has been deducted as a consequence of:

(a) Cancellation of EUR198,742.67 corresponding to the readjustment carried out in the contribution of former Full Member Canada, whose withdrawal took effect on 12 May 2012

(b) Cancellation of the contribution of EUR22,359.00 of former Associate Member Netherlands Antilles as a consequence of its dissolution on 10 October 2010 and in accordance with decision CE/DEC/7(XCIII)

(c) Regularizing in the accounts of EUR27,200.00 corresponding to the debt of the former Affiliate Members in note 2

(d) Cancellation of EUR26,000.00 corresponding to the contribution owed by the following Affiliate Members, as a result of the adjustment carried out according to their date of withdrawal from the Organization:

Accor.....	1,200.00
Cámara de periodistas y comunicadores.....	1,200.00
Cham Palaces and Hotels	1,200.00
Chamber of Commerce & Industry of the Dodecanese	1,200.00
COTAL	1,200.00
Confederación Nacional Turística.....	1,200.00
Dnipro Hotel	1,200.00
Ecotourism Kenya	1,200.00
Encirca	1,200.00
FTAN.....	1,200.00
Eurochile	1,200.00
Green Globe.....	1,200.00
Jibek Joly.....	1,200.00
Middle East Airlines	1,000.00
Mondial Energy.....	1,200.00
Nevada Tourism Commission.....	1,200.00
Tabasheer Travel & Tourism Agency	1,200.00
The Scholarship.....	1,200.00
Travel Media Applications	1,200.00
University of Tehran	1,200.00
WATCH	1,200.00
WATU.....	1,200.00

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	596,699.89
- document reproduction machinery	507,291.00
- vehicles	94,855.00
	1,198,845.89
Total	

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 2012.....	269,039.89	
Less: Depreciation 2012.....	(131,241.08)	137,798.81
Purchases in 2012.....		<u>64,235.00</u>
Net asset value, 31 December 2012.....		202,033.81

<u>Variation in the Fixed Asset Replacement Fund</u>		<u>EUR</u>
Account balance, 1 January 2012.....		2,000,720.57
Charge for replacement 2012.....		131,241.08

Financial yields in 2012.....		31,715.99
Allocation for implementation of IPSAS.....		33,189.92
Allocation for implementation of web platform.....		0.00
Allocation for implementation of IT Infrastructure.....		33,481.05
Less: accrued depreciation of fixed assets removed from service in 2012 used to offset fixed asset purchases in 2012.....		(64,431.00)
Less: Web platform costs.....		(78,230.39)
Less: IT infrastructure costs.....		(34,937.23)
Less: IPSAS implementation costs.....		(135,490.38)
Account balance, 31 December 2012.....		1,917,259.61

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).

As for the planned investments for the implementation of the web platform, for the improvement of the IT infrastructure, and for the implementation of IPSAS, the Secretary-General, in accordance with resolution A/RES/567(XVIII), has decided to allocate, charged against the budget of this financial year, the provisions shown above in the variation of the Fixed Asset Replacement Fund.

The provision for the implementation of the web platform, created in 2009 with an allocation of 300,000 euros, had the following movements in financial year 2012:

<u>Initial balance</u>	<u>Allocations</u>	<u>Costs</u>	<u>Final balance</u>
240,503.10	0.00	78,230.39	162,272.71

The provision for the improvement of the IT infrastructure, created in 2009 with an allocation of 300,000 euros had the following movements in financial year 2012:

<u>Initial balance</u>	<u>Allocations</u>	<u>Costs</u>	<u>Final balance</u>
264,917.72	33,481.05	34,937.23	263,461.54

The breakdown, by allocation of funds, of the balance of this reserve at 31/12/2012 is as follows:

- Implementation of IPSAS	1,491,525.36
- Web platform	162,272.71
- IT infrastructure	<u>263,461.54</u>
	<u>1,917,259.61</u>

5. The Headquarters building is made available by the Kingdom of Spain for a symbolic 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 2011 was EUR121,067.17. During the financial year 2012 no expenditure has been charged against this provision; 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 2011 was EUR23,178.70. No expenses have been charged to this provision during the financial year 2012.

(b) In financial year 2010 the following provisions were made, charged against budget:

- 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. 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. The General Assembly at its nineteenth session approved an annual allocation of EUR143,000 for the period 2012-2013 to be charged to section D05 of the budget.

The balance of this provision at the close of financial year 2011 was EUR947,257.13. During financial year 2012, costs charged to section D0501 of the budget under this item amounted to EUR71,423.34, and the balance remaining from EUR143,000.00, that is, EUR71,576.66 was transferred to this provision, and therefore the balance at the close of the financial year amounts to EUR1,018,833.79.

- Provision for repatriation (OSGR). This provision, like the above-mentioned one, was allocated an annual appropriation of EUR100,000 in Part IV, section 2 of the 2010-2011 budget, and such appropriation was also transferred to section D05 Provisions in the new structure of the programme with an annual appropriation of 157,000 for the period 2012-2013. The balance of this provision at the close of financial year 2011 was EUR155,262.17. In the financial year 2012, costs directly charged this provision amounted to EUR56,755.16. Expenses charged to section D0502 of the budget under this item amounted to EUR128,454.39, being transferred to this provision the remaining balance of

EUR157,000.00 that is 28,545.61. Furthermore, the Secretary-General has decided to increase the provision by EUR111,052.07 charged to this budgetary section (D0502), considering that this provision is not yet sufficiently funded, and therefore its balance at the close of the financial year amounts to EUR238,104.69.

- Provision for Themis. The Secretary-General, in accordance with resolution A/RES/567(XVIII), decided to make a provision of EUR180,000 charged against the budget of the financial year 2010 to cover the expected costs of the holding of the Global Tourism Forum held in 2011 in the Principality of Andorra as well as for other activities of the Themis Program. The balance of this provision at the closing of the financial year 2011 was EUR161,563.34. In 2012 costs charged against this provision amounted to EUR1,744.28. The Secretary-General decided to increase the provision by EUR20,000 charged to the program B14-Themis giving a balance at the close of the financial year of EUR179,819.06.

(c) In financial year 2011 the following provisions were made:

- Provision of EUR50,000.00 to reinforce the activity of Hotel Energy Solutions (HES) within the Institutional and Corporate Relations programme, and for the coordination and co-implementation of the project EU-DG EuropeAid, for the preparation of a study on Sustainable Tourism Development, financed by the European Commission. The balance of this provision at the closing of the financial year 2011 was EUR50,000.00. In 2012 expenses have been charged against this provision for an amount of EUR46,000.00 therefore the balance at the closing of the financial year was EUR4,000.00.
- Provision of EUR10,073.94 to cover the payment to the City of Madrid of the "Urban waste management service fee" for the Headquarters Building corresponding to 2010, pending notification of payment on the part of the Spanish Government. The balance of this provision at the closing of the financial year 2011 was EUR10,073.94. No expenses have been charged to this provision during 2012.

7. See table 3. Consolidated results and changes in reserve funds and other provisions

8. Budgetary allocations approved by the XIX General Assembly (A/RES/603(XIX)) to finance the 2012-2013 budget, charged against the following reserve funds:

	2012	2013
- Sundry income	295,000.00 EUR	329,000.00 EUR
- Publications	250,000.00 EUR	250,000.00 EUR

In order to achieve financial balance in the budgetary accounts, the Secretary-General deemed it appropriate to allocate additionally to the budgetary resources of the financial year the amount of EUR170,000 from the Sundry Income reserve, and EUR170,000 from the Publications reserve (see table 5 – Budgetary results for the financial year 2012).

9. 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>
10. Arrear contributions received in 2012.....	1,242,164.25
Reimbursement of the debt of the General Fund to the Working Capital Fund during 2012.....	<u>(1,242,164.25)</u>
Balance arrear contributions received in 2012.....	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 0.754 (EUR 1=USD 1.326).

III. Consolidated results and changes in reserve funds and other provisions at 31 December 2012

3. CONSOLIDATED RESULTS AND CHANGES IN RESERVE FUNDS AND OTHER PROVISIONS AT 31 DECEMBER 2012 (in euros)

	Opening balance	2012			2012			2012 RESULTS			Closing balance
		Income	Allocations	Total	Expenses	Transfers	Total	Income - Expenses	Allocations - Transfers	Total	
RESERVE FUNDS											
Budget	0,00	11.391.224,83	885.000,00	12.276.224,83	11.911.569,44	364.655,39	12.276.224,83	-520.344,61	520.344,61	0,00	0,00
Balance outstanding contributions / Budgetary results (note 1)	0,00	11.391.224,83	885.000,00	12.276.224,83	11.911.569,44	364.655,39	12.276.224,83	-520.344,61	520.344,61	0,00	0,00
Extra-budgetary	11.721.545,91	4.480.665,74	133.481,05	4.614.146,79	3.128.658,47	885.000,00	4.013.658,47	1.352.007,27	(751.518,95)	600.488,32	12.322.034,23
Working Capital Fund (note 2)	2.812.219,69	0,00		0,00	0,00		0,00	0,00		0,00	2.812.219,69
Publications	830.517,93	483.078,44		483.078,44	206.672,13	420.000,00	626.672,13	276.406,31	-420.000,00	(143.593,69)	686.924,24
Sundry Income (note 3)	1.622.923,69	331.998,31		331.998,31	114.505,76	465.000,00	579.505,76	217.492,55	-465.000,00	(247.507,45)	1.375.416,24
Voluntary contributions (note 4)	2.629.198,04	3.098.756,98		3.098.756,98	2.305.382,32		2.305.382,32	793.374,66		793.374,66	3.422.572,70
Affiliate Members programme of work	135.904,48	165.550,00		165.550,00	179.530,98		179.530,98	-13.980,98		(13.980,98)	121.923,50
Special contingency fund (note 5)	485.419,96	0,00		0,00	0,00		0,00	0,00		0,00	485.419,96
Replacement of fixed assets (note 6)	2.000.720,57	31.715,99	133.481,05	165.197,04	248.658,00		248.658,00	-216.942,01	133.481,05	(83.460,96)	1.917.259,61
Income from Project Management	666.750,65	168.540,94		168.540,94	9.216,07		9.216,07	159.324,87		159.324,87	826.075,52
ST-EP Foundation (note 7)	537.890,90	201.025,08		201.025,08	64.693,21		64.693,21	136.331,87		136.331,87	674.222,77
TOTAL RESERVE FUNDS	11.721.545,91	15.871.890,57	1.018.481,05	16.890.371,62	15.040.227,91	1.249.655,39	16.289.883,30	831.662,66	(231.174,34)	600.488,32	12.322.034,23
OTHER PROVISIONS (note 8)											
Security	121.067,17	0,00		0,00	0,00		0,00	0,00		0,00	121.067,17
Risk and Crisis	23.178,70	0,00		0,00	0,00		0,00	0,00		0,00	23.178,70
IPSAS	0,00	0,00		0,00	0,00		0,00	0,00		0,00	0,00
ASHI	947.257,13	0,00	71.576,66	71.576,66	0,00		0,00	0,00	71.576,66	71.576,66	1.018.833,79
OSGR	155.262,17	0,00	139.597,68	139.597,68	56.755,16		56.755,16	-56.755,16	139.597,68	82.842,52	238.104,69
Themis	161.563,34	0,00	20.000,00	20.000,00	1.744,28		1.744,28	-1.744,28	20.000,00	18.255,72	179.819,06
HES	50.000,00	0,00		0,00	46.000,00		46.000,00	-46.000,00		(46.000,00)	4.000,00
2010 Local tax	10.073,94	0,00		0,00	0,00		0,00	0,00		0,00	10.073,94
TOTAL OTHER PROVISIONS	1.468.402,45	0,00	231.174,34	231.174,34	104.499,44	0,00	104.499,44	-104.499,44	231.174,34	126.674,90	1.595.077,35
TOTAL RESERVE FUNDS + OTHER PROV.	13.189.948,36	15.871.890,57	1.249.655,39	17.121.545,96	15.144.727,35	1.249.655,39	16.394.382,74	727.163,22	0,00	727.163,22	13.917.111,58

3.1 RESULTS BY FUNDS 2012 COMPARED WITH 2011
(en euros)

FUNDS	INGRESOS		GASTOS		RESULTADOS	
	2012	2011	2012	2011	2012	2011
Budget	12.276.224,83	12.293.473,67	12.276.224,83	12.293.473,67	0,00	0,00
Budget	12.276.224,83	12.293.473,67	12.276.224,83	12.293.473,67	0,00	0,00
Extra-budgetary	4.614.146,79	4.244.716,59	4.013.658,47	4.341.340,08	600.488,32	(96.623,49)
Working Capital Fund	0,00	0,00	0,00	0,00	0,00	0,00
Publications	483.078,44	418.980,33	626.672,13	302.071,89	-143.593,69	116.908,44
Sundry Income	331.998,31	748.593,97	579.505,76	158.331,30	-247.507,45	590.262,67
Voluntary contributions	3.098.756,98	2.061.844,97	2.305.382,32	3.407.468,12	793.374,66	-1.345.623,15
Affiliate Members programme of work	165.550,00	173.676,13	179.530,98	203.185,10	-13.980,98	-29.508,97
Special contingency fund	0,00	0,00	0,00	0,00	0,00	0,00
Replacement of fixed assets	165.197,04	294.254,06	248.658,00	245.114,41	-83.460,96	49.139,65
Income from Project Management	168.540,94	538.106,77	9.216,07	14.383,53	159.324,87	523.723,24
ST-EP Foundation	201.025,08	9.260,36	64.693,21	10.785,73	136.331,87	-1.525,37
TOTAL FUNDS	16.890.371,62	16.538.190,26	16.289.883,30	16.634.813,75	600.488,32	(96.623,49)
OTHER PROVISIONS						
Security	0,00	0,00	0,00	0,00	0,00	0,00
Risk and Crisis	0,00	42.015,96	0,00	19.839,63	0,00	22.176,33
IPSAS	0,00	0,00	0,00	70.572,29	0,00	-70.572,29
ASHI	71.576,66	96.119,75	0,00	0,00	71.576,66	96.119,75
OSGR	139.597,68	73.962,31	56.755,16	0,00	82.842,52	73.962,31
Themis	20.000,00	0,00	1.744,28	18.436,66	18.255,72	-18.436,66
HES	0,00	50.000,00	46.000,00	0,00	-46.000,00	50.000,00
2010 Local tax	0,00	10.073,94	0,00	0,00	0,00	10.073,94
TOTAL OTHER PROVISIONS	231.174,34	272.171,96	104.499,44	108.848,58	126.674,90	163.323,38
TOTAL FUNDS + OTHER PROVISIONS	17.121.545,96	16.810.362,22	16.394.382,74	16.743.662,33	727.163,22	66.699,89

Notes to the consolidated results

1. The budget for financial year 2012, approved by the 19th General Assembly (Gyeongju, Republic Of Korea, 2011), amounted to EUR12,433,000 [A/RES/603(XIX)]. The resources approved to fund the budget and the resources received in 2012 were the following:

	Resources approved	Resources received
- Contributions from Members	11,888,000.00	10,149,060.58
- Allocation from the Sundry Income reserve	295,000.00	465,000.00
- Allocation from the Publications reserve	<u>250,000.00</u>	<u>420,000.00</u>
	<u>12,433,000.00</u>	<u>11,034,060.58</u>
- Arrear contributions	--	<u>1,242,164.25</u>
		<u>12,276,224.83</u>

Budgetary allocations and provisions are shown in notes 4, 6 and 8 of the Consolidated Balance Sheet.

The budgetary results for financial years 2012 and 2011 are shown in table 5 of this document.

2. See table 4 of this document.
3. The breakdown of income and expenditure under this reserve is as follows:
 - Income: Bank interest (EUR257,376.19) and sundry income (EUR74,622.12)
 - Expenses: Net exchange rate differences negative (EUR114,505.76)
4. See Annex VI of this document.
5. See note 9 of the Consolidated Balance Sheet.
6. See note 4 of the Consolidated Balance Sheet.
7. During financial year 2012, the following contributions for the activities of the ST-EP Foundation reserve were received:
 - USD244,212.61 from the ST-EP Foundation in the Republic of Korea.
8. See note 6 of the Consolidated Balance Sheet.

IV. Working Capital Fund – Statement of nominal level and available balance at 31 December 2012

(in euros)		
. Nominal Level 31 December 2011		2.815.077,94
Plus new Members :		
Liberia	1.242,15	
Myanmar	<u>1.242,15</u>	2.484,30
Less withdrawals :		
Canada	(12.160,97)	
Latvia	<u>(2.224,80)</u>	(14.385,77)
. Nominal Level at 31 December 2012		2.803.176,47
<hr/>		
. Available balance at 31 December 2011		2.812.219,69
Disbursements :		
- Advance made to the General Fund to cover 2012 budgetary expenditure pending receipt of unpaid contributions		(1.242.164,25)
Receipts :		
- Arrear contributions applied to reimburse in full the advance made during 2012 to cover the General Fund shortfall		1.242.164,25
. Available balance at 31 December 2012		2.812.219,69
<hr/>		
<p><u>Note:</u> In document CE/93/5(a) related to the Auditors' report and administrative accounts for the financial year 2011, the amount of EUR2,812,219,69 was mentioned by mistake as the total nominal level of this fund, instead of EUR2,815,077.94 as was the case.</p>		

V. Budgetary results for the financial year 2012 at 31 December 2012

compared with balance of the previous financial year
(in euros)

	<u>2012</u>	<u>%</u>	<u>2011</u>	<u>%</u>
Approved budget	12.433.000,00	100,00	12.767.000,00	100,00
Actual budgetary receipts :				
. Members' contributions	10.149.060,58	81,63	10.556.144,50	82,68
. Amount spent from the allocations approved by the 19th and 18th General Assemblies :				
- Allocation from Publications Account	420.000,00	3,38	118.601,00	0,93
- Allocation from interest on investment / other income	465.000,00	3,74	145.978,30	1,14
	-----	-----	-----	-----
Total budgetary receipts	11.034.060,58	88,75	10.820.723,80	84,76
Budgetary expenditure	(12.276.224,83)	(98,74)	(12.293.473,67)	(96,29)
Cash deficit / advance made from the Working Capital Fund (in accordance with Financial Regulation 10.2(b))	(1.242.164,25)	(9,99)	(1.472.749,87)	(11,54)
Arrear contributions receipts in the financial year	1.242.164,25		1.472.749,87	
	-----		-----	
2012 Surplus / Balance arrear contributions after reimbursing the Working Capital Fund (in accordance with Financial Regulation 10.2(e))	0,00		0,00	

VI. Budget 2012: Statement of approved appropriations, actual expenditure and transfers

(en euros)														
	A B C			D E F			G	H I		J	K			
	APPROVED APPROPRIATIONS			ACTUAL EXPENDITURE				BUDGET DEVIATION (C-F)	TRANSFERS OF APPROPRIATIONS			REVISED APPROPRIATIONS (C+H+I)	BALANCE (J-F)	
	STAFF COSTS	NON-STAFF COSTS	TOTAL	STAFF COSTS	NON-STAFF COSTS	TOTAL			STAFF COSTS					NON-STAFF COSTS
A REGIONAL														
A01 Regional Programme, Africa	313.000,00	140.000,00	453.000,00	305.300,10	122.539,89	427.839,99	25.160,01	(16.001,22)	(5.078,20)	431.920,58	4.080,59			
A02 Regional Programme, Americas	313.000,00	140.000,00	453.000,00	302.832,53	126.070,93	428.903,46	24.096,54		(14.896,86)	438.103,14	9.199,68			
A03 Regional Programme, Asia and the Pacific	313.000,00	140.000,00	453.000,00	401.972,28	145.078,20	547.050,48	(94.050,48)	88.972,28	5.078,20	547.050,48	0,00			
A04 Regional Programme, Europe	313.000,00	75.000,00	388.000,00	248.617,97	154.278,89	402.896,86	(14.896,86)		14.896,86	402.896,86	0,00			
A05 Regional Programme, Middle East	205.000,00	75.000,00	280.000,00	221.001,22	101.916,85	322.918,07	(42.918,07)	16.001,22	26.916,85	322.918,07	0,00			
TOTAL REGIONAL PROGRAMMES	1.457.000,00	570.000,00	2.027.000,00	1.479.724,10	649.884,76	2.129.608,86	(102.608,86)	88.972,28	26.916,85	2.142.889,13	13.280,27			
B OPERATIONAL														
B01 Sustainable Development of Tourism	372.000,00	85.000,00	457.000,00	337.143,06	80.480,63	417.623,69	39.376,31		(26.916,85)	430.083,15	12.459,46			
B02 Technical Cooperation and Services	411.000,00	85.000,00	496.000,00	515.296,40	70.743,71	586.040,11	(90.040,11)	90.040,11		586.040,11	0,00			
B03 Statistics and Tourism Satellite Account	362.000,00	140.000,00	502.000,00	245.671,76	122.805,33	368.477,09	133.522,91	(130.792,35)		371.207,65	2.730,56			
B04 Affiliate Members	97.000,00	20.000,00	117.000,00	126.275,70	18.581,57	144.857,27	(27.857,27)	144.857,27		144.857,27	0,00			
B05 Communications	313.000,00	75.000,00	388.000,00	196.644,73	111.390,59	308.035,32	79.964,68		(61.472,11)	326.527,89	18.492,57			
B06 Tourism Trends and Marketing Strategies	313.000,00	140.000,00	453.000,00	226.345,20	113.294,19	339.639,39	113.360,61	(90.040,11)		362.959,89	23.320,50			
B07 Risk and Crisis Management	107.000,00	40.000,00	147.000,00	131.868,54	56.763,59	188.632,13	(41.632,13)	24.868,54	16.763,59	188.632,13	0,00			
B08 Institutional and Corporate Relations	107.000,00	260.000,00	367.000,00	174.304,56	265.015,58	439.320,14	(72.320,14)	67.304,56	5.015,58	439.320,14	0,00			
B09 Destination Management	156.000,00	45.000,00	201.000,00	167.398,24	44.363,74	211.761,98	(10.761,98)	10.761,98		211.761,98	0,00			
B10 Information Resources and Archives	254.000,00	35.000,00	289.000,00	36.792,87	916,09	37.708,96	251.291,04	(201.033,34)	(27.200,95)	60.765,71	23.056,75			
B11 Ethics and Social Dimension of Tourism	156.000,00	40.000,00	196.000,00	146.080,71	42.364,98	188.445,69	7.554,31	(5.384,96)		190.615,04	2.169,35			
B12 Special Field Program	0,00	40.000,00	40.000,00	0,00	44.583,72	44.583,72	(4.583,72)		4.583,72	44.583,72	0,00			
B13 Knowledge Network	0,00	20.000,00	20.000,00	53.208,21	20.838,06	74.046,27	(54.046,27)	53.208,21	838,06	74.046,27	0,00			
B14 Themis	49.000,00	150.000,00	199.000,00	0,00	151.176,75	151.176,75	47.823,25	(47.823,25)		151.176,75	0,00			
TOTAL OPERATIONAL PROGRAMME	2.697.000,00	1.175.000,00	3.872.000,00	2.357.029,98	1.143.318,53	3.500.348,51	371.651,49	(201.033,34)	(88.388,96)	3.582.577,70	82.229,19			
C SUPPORT - DIRECT TO MEMBERS														
C01 Languages, Meetings and Documents	745.000,00	120.000,00	865.000,00	791.098,39	90.088,98	881.187,37	(16.187,37)	16.187,37		881.187,37	0,00			
C02 Management	1.699.000,00	240.000,00	1.939.000,00	1.849.388,50	301.472,11	2.150.860,61	(211.860,61)	150.388,50	61.472,11	2.150.860,61	0,00			
C03 Programme and Coordination	215.000,00	19.000,00	234.000,00	83.767,71	60.816,77	144.584,48	89.415,52	(88.972,28)		145.027,72	443,24			
C04 Publications and e-Library	49.000,00	20.000,00	69.000,00	99.644,84	25.321,99	124.966,83	(55.966,83)	50.644,84	5.321,99	124.966,83	0,00			
C05 Fairs	156.000,00	115.000,00	271.000,00	143.218,62	104.461,81	247.680,43	23.319,57	(16.187,37)	(5.321,99)	249.490,64	1.810,21			
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	2.864.000,00	514.000,00	3.378.000,00	2.967.118,06	582.161,66	3.549.279,72	(171.279,72)	112.061,06	61.472,11	3.551.533,17	2.253,45			
D SUPPORT - INDIRECT TO MEMBERS														
D01 Budget and Finance	470.000,00	131.000,00	601.000,00	452.923,46	171.170,93	624.094,39	(23.094,39)		23.094,39	624.094,39	0,00			
D02 Human Resources	313.000,00	132.000,00	445.000,00	315.100,71	100.109,73	415.210,44	29.789,56	(23.094,39)		421.905,61	6.695,17			
D03 Information and Communication Technology	362.000,00	410.000,00	772.000,00	369.395,59	322.361,48	691.757,07	80.242,93		(27.925,84)	744.074,16	52.317,09			
D04 Premises and Internal Services	440.000,00	598.000,00	1.038.000,00	355.404,66	599.469,11	954.873,77	83.126,23		(83.126,23)	954.873,77	0,00			
D05 Provisions	0,00	300.000,00	300.000,00	0,00	411.052,07	411.052,07	(111.052,07)		111.052,07	411.052,07	0,00			
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	1.585.000,00	1.571.000,00	3.156.000,00	1.492.824,42	1.604.163,32	3.096.987,74	59.012,26	0,00	0,00	3.156.000,00	59.012,26			
TOTAL	8.603.000,00	3.830.000,00	12.433.000,00	8.296.696,56	3.979.528,27	12.276.224,83	156.775,17	0,00	0,00	12.433.000,00	156.775,17			

Appropriation transfers – 2012 budget

A. Appropriation transfers from one part of the budget to another (regulation 5.3(b) of the financial regulations and decision CE/DEC/6(LIII))

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

Transfer 1:

Column H (of table 6)	
(EUR 88,972.28)	From: Part C, Programme C03 – Programme and Coordination
EUR 88,972.28	To: Part A, Programme A03 – Regional Programme Asia and the Pacific
	Transfer needed to cover excess expenditure on staff of Programme A03, Regional Programme Asia and 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 H (of table 6)	
(EUR201,033.34)	From: Part B, Programme B10 – Information Resources and Archives
EUR150,388.50	To: Part C, Programme C02 – Management
EUR 50.644,84	To: Part C, Programme C04 – Publications and e-Library
	Transfer needed to cover excess expenditure on staff of Programme C02, Management and Programme C04 Publications and e-Library, due to the transfer of two general service posts, one for each programme, from Programme B10 Information Resources and Archives.

Transfer 3:

Column I (of table 6)	
(EUR 26.916,85)	From: Part B, Programme B01 – Sustainable Development of Tourism
EUR 26.916,85	To: Part A, Programme A05 – Regional Programme Middle East
	Transfer needed to cover the excess of expenditure in Programme A05, Regional Programme Middle East, due to the increase of activities carried out by this Programme.

Transfer 4:

Column I (of table 6)	
(EUR 61.472,11)	From: Part B, Programme B05 – Communications
EUR 61.472,11	To: Part C, Programme C02 – Management
	Transfer needed to cover the excess of expenditure in Programme C02, Management, due to the increase of activities carried out by this Programme.

B. Appropriation transfers between programmes within the same part of the budget (regulation 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 H (of table 6)	
(EUR 16,001.22)	From: Part A, Programme A01 – Regional Programme, Africa
EUR 16,001.22	To: Part A, Programme A05 – Regional Programme, Middle East
	Transfer needed to cover excess expenditure on staff of Programme A05, Regional Programme Middle East, 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 H (of table 6)	
(EUR 90,040.11)	From: Part B, Programme B06 – Tourism Trends and Marketing Strategies
EUR 90,040.11	To: Part B, Programme B02 – Technical Cooperation and Services
	Transfer needed to cover excess expenditure on staff of Programme 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 H (of table 6)	
(EUR130,792.35)	From: Part B, Programme B03 – Statistics and Tourism Satellite Account
EUR 27,857.27	To: Part B, Programme B04 – Affiliate Members
EUR 24,868.54	To: Part B, Programme B07 – Risk and Crisis Management
EUR 67,304.56	To: Part B, Programme B08 – Institutional and Corporate Relations
EUR 10,761.98	To: Part B, Programme B09 – Destination Management
	Transfer needed to cover excess expenditure on staff of Programmes B04, Affiliate Members, B07 Risk and Crisis Management, B08 Institutional and Corporate Relations and B09 Destination 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 4:

Column H (of table 6)	
(EUR 47,823.25)	From: Part B, Programme B14 – Themis
(EUR 5,384.96)	From: Part B, Programme B11 – Ethics and Social Dimensions of Tourism
EUR 53,208.21	To: Part B, Programme B13 – Knowledge network
	Transfer needed to cover excess of expenditure on staff of section B13 Knowledge network due to the appropriation transfer of a General Service post from Programme B14 Themis.

Transfer 5:

Column H (of table 6)	
(EUR 16,187.37)	From: Part C, Programme C05 – Fairs
EUR 16,187.37	To: Part C, Programme C01 – Languages, Meetings and Documents
	Transfer needed to cover excess expenditure on staff of Programme C01, Languages, Meetings and Documents, 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 6:

Column I (of table 6)	
(EUR 5,078.20)	From: Parte A, Programme A01 – Regional Programme, Africa
EUR 5,078.20	To: Parte A, Programme A03 – Regional Programme, Asia Pacific
	Transfer needed to cover a slight cost deviation in the activities carried out by Programme A03 Regional Programme, Asia Pacific.

Transfer 7:

Column I (of table 6)	
(EUR 14,896.86)	From: Part A, Programme A02 – Regional Programme, Americas
EUR 14,896.86	To: Part A, Programme A04 – Regional Programme, Europe
	Transfer needed to cover the excess of expenditure in the activity of Programme A04, Regional Programme, Europe.

Transfer 8:

Column I (of table 6)	
(EUR 27,200.95)	From: Part B, Programme B10– Information Resources and Archives
EUR 16,763.59	To: Part B, Programme B07 – Risk and Crisis Management
EUR 5,015.58	To: Part B, Programme B08 – Institutional and Corporate Relations
EUR 4,583.72	To: Part B, Programme B12 – Special Field Programme
EUR 838.06	To: Part B, Programme B13 – Knowledge network
	Transfer needed to cover a slight cost deviation in the activities carried out by Programmes B07, Risk and Crisis Management, B08 Institutional and Corporate Relations, B12 Special Field Programme and B13 Knowledge Network.

Transfer 9:

Column I (of table 6)	
(EUR 5,321.99)	From: Part C, Programme C05 – Fairs
EUR 5,321.99	To: Part C, Programme C04 – Publications and e-Library
	Transfer needed to cover a slight deviation in the activity of Programme C04, Publications and e-Library.

Transfer 10:

Column I (of table 6)	
(EUR 23,094.39)	From: Part D, Programme D02 – Human Resources
EUR 23,094.39	To: Part D, Programme D01 – Budget and Finance
	Transfer needed to cover excess operating expenditure of Programme D01, Budget and Finance due to a provision of EUR33,189.92 to reinforce IPSAS program activities.

Transfer 11:

Column I (of table 6)	
(EUR 27,925.84)	From: Part D, Programme D03 – Information and Communication Technology
(EUR 83,126.23)	To: Part D, Programme D04 – Premises and Internal Services
EUR111,052.07	To: Part D, Programme D05 - Provisions
	Transfer needed to cover excess operating expenditure of Programme D05, Provisions, due to an additional endowment of EUR111,052.07 for the repatriation provision (OSGR).

VII. Statement of fund-in-trust agreement UNWTO/Italy

(Activities related to Education and Sustainable Development of Tourism)

Balance Sheet at 31 December 2012
compared with balances of the previous financial year
(in euros)

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash at Banks - Current Accounts	27.087,25	50.985,57
Debtors (General Fund)	0,00	26.000,00
Other debtors	0,00	153,33
Advance of funds (Themis Foundation)	378,05	22.383,17
	-----	-----
TOTAL ASSETS	27.465,30	99.522,07
<u>LIABILITIES</u>		
Creditors (General Fund)	12,56	64,35
Reserves	27.452,74	99.457,72
	-----	-----
TOTAL LIABILITIES	27.465,30	99.522,07

STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2012

(in euros)

<u>EXPENDITURE</u>		<u>INCOME</u>	
Expenditure	72.017,68	Income	0,00
Financial Expenditure (adjustments)	20,00	Financial Income	32,70
	-----		-----
Total expenditure	72.037,68	Total income	32,70

During 2012 the following activities have been organised and charged to this fund:

- Execution of several projects of Sustainable Development in Benin and Niger.
in the framework of UNWTO's ST-EP Programme.

VIII. Statement of fund-in-trust Permanent Secretariat of Affiliate Members

**8 . STATEMENT OF FUND-IN-TRUST
PERMANENT SECRETARIAT OF AFFILIATE MEMBERS**

(Agreement UNWTO / Spain)

Balance Sheet at 31 December 2012

compared with balances of the previous financial year

(in euros)

<u>ASSETS</u>	<u>2012</u>	<u>2011</u>
Cash - Banks	78.852,95	67.659,73
Debtors	0,00	36,54
	-----	-----
TOTAL ASSETS	78.852,95	67.696,27
<u>LIABILITIES</u>		
Creditors (General Fund)	12.320,71	10.338,13
Reserve	66.532,24	57.358,14
	-----	-----
TOTAL LIABILITIES	78.852,95	67.696,27

STATEMENT OF INCOME AND EXPENDITURE AT 31 DECEMBER 2012

(in euros)

<u>EXPENDITURE</u>		<u>INCOME</u>	
Activity expenditure	83.911,82	Contribution income	92.000,00
Financial expenditure	0,00	Financial income	1,57
	-----		1.084,35

Total expenditure	83.911,82	Total income	93.085,92

IX. United Nations Development Programme / World Tourism Organization - Operating Fund

A. Status of Funds as at 31 December 2012 compared with previous year status

UNITED NATIONS DEVELOPMENT PROGRAMME
World Tourism Organization

UNDP/UNWTO Operating Fund

Status of Funds as at 31 December 2012 compared with previous year status
(in US dollars)

Source of Funds	2011			2012		
	Allocations	Expenditure	AOS transferred to the agency	Allocations	Expenditure	AOS transferred to the agency
Executing	0.00	0.00	0.00	0.00	0.00	0.00
SPPD	0.00	0.00	0.00	0.00	0.00	0.00
STS	0.00	0.00	0.00	0.00	0.00	0.00
Implementing	49,157.00	27,667.58	2,766.76	259,003.10	71,562.53	7,156.26
UNDP GEF TF	0.00	0.00	0.00	0.00	0.00	0.00
Total	49,157.00	27,667.58	2,766.76	259,003.10	71,562.53	7,156.26

2012 Expenditure

Project number	USD
<i>Executing</i>	0
<i>Implementing</i>	78,718.79
UKR00076109	2,355.01
UGA00081477	76,363.78
Total	78,718.79

Abbreviations:

AOS: Administrative and Operational Services.

Project title:

UKR00076109: Support to the Regional Development Agency of the Autonomous Republic of Crimea.

UGA00081477: Improving Policies and Regulations to Support Development of Markets in Tourism

B. Balance Sheet as at 31 December 2012 compared with previous year status

UNITED NATIONS DEVELOPMENT PROGRAMME
World Tourism Organization

Balance Sheet as at 31 December 2012
compared with previous year status
(in US dollars)

	Note	2012	2011
<i>Assets</i>			
Cash at Bank, Current Accounts		196,297.11	153,268.11
Debtors	(1)	192,131.26	65,168.22
		4,165.85	88,099.89
<i>Liabilities</i>			
Creditors		196,297.11	153,268.11
Operating Funds		82,930.17	247,151.30
Current year PCA (Project Clearing Account)		113,366.94	-93,883.19
Current year SCA (Service Clearing Account)		171,905.12	-10,479.91
		-58,538.18	-83,403.28

- Included in Debtor balance USD 2,752.15 resulted from a write-off, authorized by the Secretary General, due to prior years
 (1) balance not recognized by UNDP

X. UN MDTFs & JPs

A. Certified Financial Statement as at 31 December 2012

UN MDTFs & JPs
Certified Financial Statement
as at 31 December 2012
(in US dollars)

The following statement shows the expenditure incurred by the UNWTO during the financial year 2012 in the execution of 13 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: 01/01/2012-31/12/2012

Project number		ECU	HND	SEN	ECU	TUR MDGF	EGY MDGF	NIC MDGF	NIC MDGF	CFIA/A-10	SRB MDGF	PER	PAN	CFIA/A-21	Total
		MDGF	MDGF		MDGF		MDGF				MDGF	MDGF	MDGF		
		1745	1824	1801	1781	1792	1775	1827	1941		2068	2081	2097		
Total Funds Received	A	396,436.00	709,410.00	566,005.00	463,310.00	601,340.00	565,816.00	1,893,782.00	253,946.00	252,000.00	1,026,211.00	623,810.00	570,868.00	151,809.85	8,074,743.85
Funds Received - previous years	A	396,436.00	709,410.00	566,005.00	463,310.00	601,340.00	565,816.00	1,893,782.00	253,946.00	252,000.00	826,425.00	416,765.00	570,868.00	151,809.85	7,667,912.85
Funds Received - current year	A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,786.00	207,045.00	0.00	0.00	406,831.00
Total Expenditure B+C	D	392,067.49	706,078.98	488,286.42	458,678.77	594,328.89	402,563.89	1,628,299.21	153,172.13	252,000.00	936,810.47	450,271.57	350,263.54	151,809.85	6,964,631.21
Project Costs - previous years	B	358,925.91	648,224.74	414,257.76	240,841.46	548,587.47	335,609.12	977,049.78	69,532.38	240,000.00	499,607.70	154,647.99	163,846.19	69,578.75	4,720,709.25
Project Costs - current year	B	10,949.08	11,662.16	42,084.69	187,830.34	6,860.04	41,339.78	544,725.18	73,619.12	0.00	375,916.10	266,166.56	163,502.91	76,678.04	1,801,334.00
Indirect Support Costs - previous years	C	21,535.56	45,375.73	28,998.04	16,858.85	38,401.18	23,492.68	68,393.49	4,867.29	12,000.00	34,972.54	10,825.36	11,469.24	3,478.95	320,668.91
Indirect Support Costs - current year	C	656.94	816.35	2,945.93	13,148.12	480.20	2,122.31	38,130.76	5,153.34	0.00	26,314.13	18,631.66	11,445.20	2,074.11	121,919.05
Funds on Hand A-D	E	4,368.51	3,331.02	77,718.58	4,631.23	7,011.11	163,252.11	265,482.79	100,773.87	0,00	89,400.53	173,538.43	220,604.46	0,00	1,110,112.64
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-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.

B. Balance Sheet as at 31 December 2012 compared with previous year status

(in US dollars)

	2012	2011
<i>Assets</i>	1,256,200.26	3,254,748.60
Cash at Banks - Current Accounts	254,286.75	289,575.44
Cash at Banks - Fixed Term Deposit Accounts	615,000.00	1,900,000.00
Items Pending of Allocation	0	0
Debtors	386,913.51	1,065,173.16
<i>Liabilities</i>	1,256,200.26	3,254,748.60
Creditors	146,087.62	628,213.91
Reserves	1,110,112.64	2,626,534.69

XI. Actions to be taken by the Executive Council

1. The Executive Council is requested to:
 - (a) Note that in the financial year 2012 the level of budgetary expenditure was maintained within the limit of approved appropriations;
 - (b) Observe that the level of budgetary income received in 2012 made it possible to execute 98.7 per cent of the approved budget, thus achieving an income/expenditure balance of zero in accordance with the recommendation of the General Assembly in Resolution 567(XVIII);
 - (c) Approve the transfers of appropriations indicated in the document and which were made with the prior authorization of the Chairman of the Committee on Budget and Finance (Argentina) and the Chairman of the Executive Council (Romania), in accordance with Financial Regulation 5(3) and Detailed Financial Provision 3.07;
 - (d) Recommend to the Secretary-General to continue in 2013 his approaches to Members that owe contributions to the Organization in order to secure their payment;
 - (e) Endorse the Auditors' appeal to all the Members to pay their contributions to the budget within the time period stipulated by regulation 7(2) of the Financial Regulations;
 - (f) Recommend to the General Assembly to approve the administrative accounts for the financial year 2012, as reported by the Auditors; and
 - (g) Thank the Chairman of the Committee on Budget and Finance (Argentina) and the Auditors (Spain and India) for the important work carried out.

Annex I. Statement of contributions due to the General Fund at 31 December 2012

BUDGETARY CONTRIBUTIONS / CONTRIBUTIONS BUDGÉTAIRES / CONTRIBUCIONES PRESUPUESTARIAS				
FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES	EUR	2012 EUR	EUR
	AÑOS	EUR	EUR	EUR
AFGHANISTAN-AFGANISTAN	81-87,89-08,10	653.095,77	24.843,00	677.938,77
ALBANIA-ALBANIE	-	0,00	0,00	0,00
ALGERIA-ALGÉRIE-ARGELIA	-	0,00	0,00	0,00
ANDORRA - ANDORRE	-	0,00	0,00	0,00
ANGOLA	07-08	26.767,30	0,00	26.767,30
ARGENTINA-ARGENTINE	-	0,00	0,00	0,00
ARMENIA-ARMÉNE	-	0,00	0,00	0,00
AUSTRALIA - AUSTRALIE	-	0,00	0,00	0,00
AUSTRIA-AUTRICHE	-	0,00	0,00	0,00
AZERBAIJAN-AZERBAÏYÁN-AZERBAÏJAN	08	24.476,00	0,00	24.476,00
BAHAMAS	-	0,00	0,00	0,00
BANGLADESH (5)	-	0,00	24.843,00	24.843,00
BAHRAIN-BAHREIN-BAHRÉÏN	77-84,02,10	352.996,25	0,00	352.996,25
BELARUS-BÉLARUS-BELARÚS	-	0,00	0,00	0,00
BENIN - BÉNIN	-	0,00	24.843,00	24.843,00
BHUTAN-BHOUTAN-BHUTÁN	-	0,00	0,00	0,00
BOLIVIA-BOLIVIE	80-87, 89-98	450.323,99	0,00	450.323,99
BOSNIA AND HERZEGOVINA BOSNIE-HERZÉGOVINE BOSNIA Y HERZEGOVINA	-	0,00	0,00	0,00
BOTSWANA (2)	-	0,00	0,00	0,00
BRAZIL-BRÉSIL-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	02-04,11	77.281,46	24.843,00	102.124,46
BURUNDI	77-07,11	704.996,61	3.887,22	708.883,83
CAMBODIA-CAMBODGE- CAMBOYA	77-92	345.288,24	0,00	345.288,24
CAMEROON CAMEROUN CAMERUN	09-10	25.207,26	0,00	25.207,26
CANADA - CANADÁ	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES	EUR	2012	EUR
	AÑOS		EUR	
CAPE VERDE - CAP-VERT - CABO VERDE	02-11	185.588,00	19.874,00	205.462,00
CENTRAL AFRICAN REPUBLIC RÉPUBLIQUE CENTRAFRICAINE REPUBLICA CENTROAFRICANA	06-11	127.605,00	24.843,00	152.448,00
CHAD-TCHAD	-	0,00	24.836,56	24.836,56
CHILE-CHILI	-	0,00	0,00	0,00
CHINA-CHINE	-	0,00	0,00	0,00
COLOMBIA-COLOMBIE (3)	-	0,00	0,00	0,00
CONGO	92-08	352.178,67	24.843,00	377.021,67
COSTA RICA	-	0,00	0,00	0,00
CÔTE D'IVOIRE	05-07,11	80.514,00	0,00	80.514,00
CROATIA-CROATIE-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 RÉPUBLIQUE TCHÈQUE REPUBLICA CHECA	-	0,00	0,00	0,00
DEM. PEOPLE'S REP. OF KOREA RÉP. POP. DÉM. DE CORÉE REP. POP. DEM. DE COREA	-	0,00	14.327,86	14.327,86
DEM. REPUBLIC OF THE CONGO RÉPUBLIQUE DÉM. DU CONGO REPUBLICA DEM. DEL CONGO	91-96,98-00,02-06 08-11	362.250,26	24.843,00	387.093,26
DJIBOUTI	03-11	190.141,00	22.359,00	212.500,00
DOMINICAN REP.-RÉP. DOMINICAINE REPUBLICA DOMINICANA	-	0,00	0,00	0,00
ECUADOR-ÉQUATEUR	-	0,00	655,20	655,20
EGYPT-ÉGYPTE-EGIPTO (5)	-	0,00	0,00	0,00
EL SALVADOR	95-96	39.692,76	0,00	39.692,76
ERITREA, ÉRYTHRÉE	-	0,00	0,00	0,00
ETHIOPIA-ÉTHIOPIE-ETIOPIA	-	0,00	0,00	0,00
FIJI-FIDJI	-	0,00	0,00	0,00
FRANCE-FRANCIA	-	0,00	0,00	0,00
GABON (4)	-	0,00	49.193,80	49.193,80
GAMBIA-GAMBIE (5)	92-05,08-10	329.008,15	24.843,00	353.851,15

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES		2012	
	AÑOS	EUR	EUR	EUR
GEORGIA-GÉORGIE	-	0,00	0,00	0,00
GERMANY-ALLEMAGNE-ALEMANIA	-	0,00	0,00	0,00
GHANA	-	0,00	0,00	0,00
GREECE-GRÈCE-GRECIA	-	0,00	0,00	0,00
GUATEMALA	-	0,00	0,00	0,00
GUINEA-GUINÉE	95-96,98-00,07	180.558,75	24.843,00	205.401,75
GUINEA-BISSAU-GUINÉE-BISSAU	92-96,99-11	373.793,55	24.843,00	398.636,55
EQUATORIAL GUINEA GUINÉE ÉQUATORIALE GUINEA ECUATORIAL	-	0,00	23.244,00	23.244,00
HAITI - HAÏTI	-	0,00	0,00	0,00
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-INDONÉSIE (2)	-	0,00	0,00	0,00
IRAN, ISLAMIC REP. OF (1) IRAN,RÉPUBLIQUE ISLAMIQUE D' IRAN, REPUBLICA ISLAMICA DE	-	0,00	59.623,00	59.623,00
IRAQ	85-87, 91-06	1.856.798,34	29.811,00	1.886.609,34
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	95-10	369.619,89	24.843,00	394.462,89
KUWAIT-KOWEÏT	10	149.057,00	0,00	149.057,00
LAO PEOPLE'S DEM.REP. RÉPUBLIQUE POP. DÉM. LAO REP.DEM.POP. LAO	88-95,04	209.789,35	24.843,00	234.632,35
LATVIA-LETTONIE-LETONIA	-	0,00	0,00	0,00
LEBANON-LIBAN-LIBANO	-	0,00	0,00	0,00
LESOTHO (2)	-	0,00	15.197,97	15.197,97
LIBYA - LIBYE - LIBIA	-	0,00	59.623,00	59.623,00
LITHUANIA-LITUANIE-LITUANIA	-	0,00	0,00	0,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES	EUR	2012	EUR
	AÑOS		EUR	
MACEDONIA, FORMER YUGOSLAVE REP. MACÉDOINE, EX-RÉP. YUGOSLAVE DE MACEDONIA, EX REP. YUGOSLAVA DE	10-11	59.405,00	29.811,00	89.216,00
MADAGASCAR	10	1.643,25	24.843,00	26.486,25
MALAYSIA-MALAISIE-MALASIA	-	0,00	0,00	0,00
MALAWI (4)	00,02,04-11	224.385,24	24.843,00	249.228,24
MALDIVES-MALDIVAS	-	0,00	0,00	0,00
MALI	-	0,00	0,00	0,00
MALTA-MALTE	-	0,00	0,00	0,00
MAURITANIA-MAURITANIE	77-05	652.655,89	1.352,07	654.007,96
MAURITIUS-MAURICE-MAURICIO(5)	-	0,00	0,00	0,00
MEXICO-MEXIQUE	-	0,00	0,00	0,00
MONACO-MÓNACO	-	0,00	0,00	0,00
MONGOLIA-MONGOLIE	-	0,00	0,00	0,00
MONTENEGRO / MONTÉNÉGRO	-	0,00	0,00	0,00
MOROCCO-MAROC-MARRUECOS	-	0,00	91.125,00	91.125,00
MOZAMBIQUE	-	0,00	0,00	0,00
MYANMAR	1996-1999	72.891,21	0,00	72.891,21
NAMIBIA-NAMIBIE	08	44.358,00	0,00	44.358,00
NEPAL - NÉPAL	-	0,00	0,00	0,00
NETHERLANDS - PAYS-BAS - PAISES BAJOS	-	0,00	0,00	0,00
NICARAGUA	95,97-02,08	153.927,04	0,00	153.927,04
NIGER	82-87, 90-07,10,11	589.878,14	24.843,00	614.721,14
NIGERIA - NIGÉRIA	-	0,00	29.811,00	29.811,00
NORWAY - NORVÈGE - NORUEGA	-	0,00	0,00	0,00
OMAN - OMÁN	-	0,00	0,00	0,00
PAKISTAN (5)	08,10	31.561,24	29.811,00	61.372,24
PANAMA	-	0,00	0,00	0,00
PAPUA NEW GUINEA PAPOUASIE-NOUVELLE-GUINÉE PAPUA NUEVA GUINEA	08-11	93.605,00	24.843,00	118.448,00
PARAGUAY	-	0,00	0,00	0,00
PÉRU-PEROU	-	0,00	0,00	0,00
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 - QATAR	-	0,00	0,00	0,00
REPUBLIC OF KOREA RÉPUBLIQUE DE CORÉE REPUBLICA DE COREA	-	0,00	0,00	0,00
REPUBLIC OF MOLDOVA RÉPUBLIQUE 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 ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES	EUR	2012	EUR
	AÑOS		EUR	
RUSSIAN FEDERATION FEDERATION DE RUSSIE FEDERACION DE RUSIA	-	0,00	0,00	0,00
RWANDA	11	2.523,04	24.843,00	27.366,04
SAN MARINO - SAINT-MARIN	-	0,00	0,00	0,00
SAO TOME-AND-PRINCIPE SAO TOMÉ-ET-PRINCIPE SANTO TOME Y PRINCIPE	86-11	540.417,65	19.874,00	560.291,65
SAUDI ARABIA-ARABIE SAOUDITE ARABIA SAUDITA	-	0,00	0,00	0,00
SÉNÉGAL-SENEGAL	-	0,00	24.843,00	24.843,00
SERBIA / SERBIE	-	0,00	0,00	0,00
SEYCHELLES	-	0,00	0,00	0,00
SIERRA LEONE - SIERRA LEONA	79-00,03-11	677.661,39	24.843,00	702.504,39
SLOVAKIA - SLOVAQUIE -ESLOVAQUIA	-	0,00	0,00	0,00
SLOVENIA-SLOVÉNIE-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	24.843,00	482.282,92
SWAZILAND - SWAZILANDIA	-	0,00	0,00	0,00
SWITZERLAND-SUISSE-SUIZA	-	0,00	0,00	0,00
SYRIAN ARAB REPUBLIC RÉPUBLIQUE ARABE SYRIENNE REPUBLICA ARABE SIRIA	-	0,00	59.623,00	59.623,00
TAJIKISTAN / TAYIKISTÁN /TADJIKISTAN	-	0,00	0,00	0,00
THAILAND-THAÏLANDE-TAILANDIA	-	0,00	0,00	0,00
TIMOR-LESTE	11	872,95	149,73	1.022,68
TOGO	02-06	88.446,93	0,00	88.446,93
TUNISIA-TUNISIE-TUNEZ	-	0,00	0,00	0,00
TURKEY-TURQUIE-TURQUIA (1)	-	0,00	0,00	0,00
TURKMENISTAN - TUKMÉNISTAN	95-98,00-11	474.255,40	29.811,00	504.066,40
UCRANIA - UKRAINE	-	0,00	0,00	0,00
UGANDA-OUGANDA (5)	95-00,02-04,10-11	221.384,76	15.832,00	237.216,76
UNITED REP. OF TANZANIA (5) RÉPUBLIQUE-UNIE DE TANZANIE REPUBLICA UNIDA DE TANZANIA	10	21.710,84	29.811,00	51.521,84
URUGUAY	02-03,11	145.577,22	49.686,00	195.263,22

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES		2012	
	AÑOS	EUR	EUR	EUR
UZBEKISTAN-OUZBÉKISTAN	-	0,00	0,00	0,00
VANUATU	-	0,00	19.874,00	19.874,00
VENEZUELA	-	0,00	6.315,32	6.315,32
VIET NAM	-	0,00	0,00	0,00
YEMEN - YÉMEN	79-89,95	245.724,77	0,00	245.724,77
ZAMBIA-ZAMBIE	-	0,00	24.419,02	24.419,02
ZIMBABWE	0	0,00	0,00	0,00
Total Full Members Total Membres Effectifs Total Miembros Efectivos		12.267.352,48	1.256.797,75	13.524.150,23

ASSOCIATE MEMBERS MEMBRES ASSOCIÉS MIEMBROS ASOCIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES		2012	
	AÑOS	EUR	EUR	EUR
ARUBA	11	22.359,00	22.359,00	44.718,00
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	-	0,00	0,00	0,00
PUERTO RICO, PORTO RICO	10-11	44.718,00	22.359,00	67.077,00
Total Associate Members Total Membres associés Total Miembros Asociados		67.077,00	44.718,00	111.795,00

AFFILIATE MEMBERS MEMBRES AFFILIÉS MIEMBROS AFILIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES		2012	
	AÑOS	EUR	EUR	EUR
Total Affiliate Members Total Membres affiliés Total Miembros Afiliados	96-10	161.719,70	171.900,00	333.619,70

FORMER MEMBERS ANCIENS MEMBRES EX-MIEMBROS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2012 EUR	EUR
	Total Former Full Members Total Anciens Membres effectifs Total Ex-Miembros Efectivos	77-99	1.612.695,15	0,00
Total Form Associate Members Total Anciens Membres associés Total Ex-Miembros Asociados	86	1.947,90	0,00	1.947,90
Total Form.Affiliate Members Total Anciens Membres affiliés Total Ex-Miembros Afiliados	06-10	62.599,36	14.115,98	76.715,34
BUDGETARY CONTRIBUTIONS DUE CONTRIBUTIONS BUDGÉTAIRES DUES CONTRIBUCIONES PRESUP. ADEUDADAS		14.173.391,59	1.487.531,73	15.660.923,32

EXTRA-BUDGETARY CONTRIBUTIONS CONTRIBUTIONS EXTRA-BUDGÉTAIRES CONTRIBUCIONES EXTRA-PRESUPUESTARIAS [CE/DEC/19(XXXVIII)]				
	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2012 EUR	EUR
	Total Full Members Total Membres effectifs Total Miembros Efectivos	98,02-04	175.711,31	39.334,75
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	01-09	166.590,99	152.070,82	318.661,81
Total Former Full Members Total Anciens Membres effectifs Total Ex-Miembros Efectivos	99	1.389,15	0,00	1.389,15
Total Form Associate Members Total Anciens Membres associés Total Ex-Miembros Asociados	-	0,00	0,00	0,00
Total Form. Affiliate Members Total anciens Membres affiliés Total Ex-Miembros Afiliados	05-07	52.200,64	10.084,02	62.284,66
EXTRA-BUDGETARY CONTRIBUTIONS DUE				
CONTRIB.EXTRA-BUDGÉTAIRES DUES		406.768,92	201.489,59	608.258,51
CONTRIB.EXTRA-PRESUP.ADEUDADAS				
TOTAL CONTRIBUTIONS DUE				
TOTAL CONTRIBUTIONS DUES		14.580.160,51	1.689.021,32	16.269.181,83
TOTAL CONTRIBUCIONES ADEUDADAS				

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. Regularization in the accounts of bad debts attributed to former Affiliate Members

Procedure approved in paragraph 3 of decision CE/DEC/8 (LXIII-LXIV)

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.

**REGULARIZATION IN 2012 OF FORMER MEMBERS WITH DEBT SIMILAR OR SUPERIOR TO FIVE YEARS
RÉGULARISATION EN 2012 DES DETTES ÉGALES OU SUPÉRIEURES À CINQ ANNÉES DES EX - MEMBRES
REGULARIZACION EN 2012 DE EX-MIEMBROS AFILIADOS CON DEUDA IGUAL O SUPERIOR A CINCO AÑOS**

FORMER AFFILIATE MEMBERS EX - MEMBRES AFFILIÉS EX - MIEMBROS AFILIADOS	BUDG. AND PROGRAMME CONT. DUE CONT.DUES BUDGET + PROGRAMME CONT. ADEUDADAS PRESUP.+PROGRAMA			
	ARREARS / ARRIERES / ATRASOS		2012	TOTAL
	YEARS / ANNÉES / AÑOS	EUR	EUR	EUR
ABRAHAM PATH INITIATIVE	2008-2011	6.000,00	600,00	6.600,00
ACCOR	2008-2011	9.600,00	1.200,00	10.800,00
ADVENTURE TRAVEL & TRADE ASSOCIATION	2008-2011	6.890,44	0,00	6.890,44
ANNALS OF TOURISM RESEARCH	2008-2009	4.800,00	0,00	4.800,00
AZIENDA AUTONOMA DI CURA, SOGGIORNO ET T.	2009-2010	3.200,00	0,00	3.200,00
CAMARA DE PERIODISTAS Y COMUNIC. DE TUR.	2008-2011	9.600,00	1.200,00	10.800,00
CAPGEMINI S.L.	2008-2011	8.200,00	0,00	8.200,00
CHAM PALACES & HOTELS	2008-2011	9.600,00	1.200,00	10.800,00
CHAMBER COMMERCE & IND. OF THE DODECANESE	2008-2011	9.600,00	1.200,00	10.800,00
CONF. ORG. TURISTICAS DE LA AMERICA LATINA	2006-2011	13.600,00	1.200,00	14.800,00
CONFEDERACION NACIONAL TURISTICA AC	2008-2011	9.600,00	1.200,00	10.800,00
CONSORCI ESC.D'HOTELERIA DE LES ILLES BALEARS	2008-2009	4.400,00	0,00	4.400,00
COOP. RESEARCH CENTRE FOR SUST. TOURISM	2008-2009	4.800,00	0,00	4.800,00
DNIPRO HOTEL	2008-2011	9.600,00	1.200,00	10.800,00
ECOTOURISM KENYA	2008-2011	8.400,00	1.200,00	9.600,00
ENCIRCA	2008-2011	9.600,00	1.200,00	10.800,00
EXPOMEDIA	2008-2010	3.800,00	0,00	3.800,00
FED. OF TOURISM ASSOC. OF NIGERIA FTAN	2008-2011	9.600,00	1.200,00	10.800,00
FEDERACION ESPAÑOLA DE HOTELERIA (FEHR)	2008	2.400,00	0,00	2.400,00
FUND. EMPRES. COM. EUROPEA CHILE EUROCHILE	2008-2011	9.600,00	1.200,00	10.800,00
GREEN GLOBE	2008-2010	8.400,00	1.200,00	9.600,00
JIBEK JOLY HOLDING CO.	2008-2011	8.400,00	1.200,00	9.600,00
MIDDLE EAST AIRLINES - AIRLIBAN	2007-2011	9.200,00	1.200,00	10.400,00
MONDIAL ENERGY INC.	2008-2011	9.600,00	1.200,00	10.800,00
NEVADA TOURISM COMMISSION	2008-2011	9.571,92	1.200,00	10.771,92
OPINION LEADER RESEARCH	2008-2010	3.800,00	0,00	3.800,00
TABASHEER TRAVEL & TOURISM AGENCY	2008-2011	9.200,00	1.200,00	10.400,00
THE SCHOLARSHIP	2008-2011	9.600,00	1.200,00	10.800,00
TRAVEL MEDIA APPLICATIONS	2008-2011	9.600,00	1.200,00	10.800,00
UNION HOTELERA DEL PPADO DE ASTURIAS	2008-2010	9.600,00	0,00	9.600,00
UNIVERSITY OF TEHRAN - TOUR. RESEARCH CENTRE	2008-2011	9.600,00	1.200,00	10.800,00
WATCH-WORLD ASOC.PROTECT TANG. CULT.HER.	2008-2011	8.400,00	1.200,00	9.600,00
WEST AFRICA TOURISM UNION (WATU)	2008-2011	9.600,00	1.200,00	10.800,00
Total Former Affiliate Members	1999-2004	267.462,36	27.000,00	294.462,36
Total Ex - Membres Affiliés				
Total Ex - Miembros Afiliados				

Annex III. Statement of advance contributions owed by Full Members to the Working Capital Fund at 31 December 2012

(in euros)

<u>FULL MEMBERS</u>	<u>Contributions due</u>
AZERBAIJAN	1,035.85
CAPE VERDE	828.70
LIBERIA	1,242.15
MYANMAR	1,242.15
VANUATU	<u>993.70</u>
TOTAL	<u>EUR5,342.55</u>

Annex IV. Breakdown of contributions due to the General Fund at 31 December 2012 by year (1976 to 2012)

(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	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1977	41.536,83	0,00	0,00	41.536,83	0,00	0,00	0,00	0,00	41.536,83	41.536,83
1978	60.818,31	0,00	0,00	60.818,31	0,00	0,00	0,00	0,00	60.818,31	102.355,14
1979	79.882,91	0,00	0,00	79.882,91	13.312,82	0,00	0,00	13.312,82	93.195,73	195.550,87
1980	167.693,87	0,00	0,00	167.693,87	21.943,42	0,00	0,00	21.943,42	189.637,29	385.188,16
1981	203.309,50	0,00	0,00	203.309,50	84.058,91	0,00	0,00	84.058,91	287.368,41	672.556,57
1982	236.045,14	0,00	0,00	236.045,14	93.093,33	0,00	0,00	93.093,33	329.138,47	1.001.695,04
1983	236.115,83	0,00	0,00	236.115,83	99.350,69	0,00	0,00	99.350,69	335.466,52	1.337.161,56
1984	204.456,55	0,00	0,00	204.456,55	95.735,75	0,00	0,00	95.735,75	300.192,30	1.637.353,86
1985	214.325,35	0,00	0,00	214.325,35	96.887,95	0,00	0,00	96.887,95	311.213,30	1.948.567,16
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	2.370.814,61
1987	253.922,63	0,00	0,00	253.922,63	64.178,32	0,00	0,00	64.178,32	318.100,95	2.688.915,56
1988	212.904,51	0,00	0,00	212.904,51	32.590,58	0,00	0,00	32.590,58	245.495,09	2.934.410,65
1989	289.159,15	0,00	0,00	289.159,15	30.852,18	0,00	0,00	30.852,18	320.011,33	3.254.421,98
1990	337.535,60	0,00	0,00	337.535,60	33.753,56	0,00	0,00	33.753,56	371.289,16	3.625.711,14
1991	398.300,04	0,00	0,00	398.300,04	138.960,02	0,00	0,00	138.960,02	537.260,06	4.162.971,20
1992	396.309,62	0,00	0,00	396.309,62	137.082,31	0,00	0,00	137.082,31	533.391,93	4.696.363,13
1993	343.292,05	0,00	0,00	343.292,05	135.827,19	0,00	0,00	135.827,19	479.119,24	5.175.482,37
1994	418.714,94	0,00	0,00	418.714,94	21.498,09	0,00	0,00	21.498,09	440.213,03	5.615.695,40
1995	548.512,62	0,00	0,00	548.512,62	24.176,39	0,00	0,00	24.176,39	572.689,01	6.188.384,41
1996	553.708,62	0,00	0,00	553.708,62	304.314,71	0,00	0,00	304.314,71	858.023,33	7.046.407,74
1997	512.808,15	0,00	0,00	512.808,15	23.307,47	0,00	0,00	23.307,47	536.115,62	7.582.523,36
1998	561.589,17	0,00	0,00	561.589,17	16.629,33	0,00	0,00	16.629,33	578.218,50	8.160.741,86
1999	468.733,61	0,00	0,00	468.733,61	1.389,15	0,00	0,00	1.389,15	470.122,76	8.630.864,62
2000	462.402,57	0,00	0,00	462.402,57	0,00	0,00	0,00	0,00	462.402,57	9.093.267,19
2001	310.462,74	0,00	2.021,40	312.484,14	0,00	0,00	0,00	0,00	312.484,14	9.405.751,33
2002	534.229,55	10.876,83	0,00	545.106,38	0,00	0,00	0,00	0,00	545.106,38	9.950.857,71
2003	628.831,70	0,00	270,47	629.102,17	0,00	0,00	0,00	0,00	629.102,17	10.579.959,88
2004	443.116,26	0,00	0,00	443.116,26	0,00	0,00	0,00	0,00	443.116,26	11.023.076,14
2005	416.510,03	0,00	2.000,00	418.510,03	0,00	0,00	0,00	0,00	418.510,03	11.441.586,17
2006	419.413,31	0,00	1.600,00	421.013,31	0,00	0,00	0,00	0,00	421.013,31	11.862.599,48
2007	345.461,72	0,00	2.000,00	347.461,72	0,00	0,00	0,00	0,00	347.461,72	12.210.061,20
2008	471.268,56	0,00	0,00	471.268,56	0,00	0,00	0,00	0,00	471.268,56	12.681.329,76
2009	319.941,66	0,00	47.208,00	367.149,66	0,00	0,00	37.600,00	37.600,00	404.749,66	13.086.079,42
2010	678.506,82	22.359,00	86.400,00	787.265,82	0,00	0,00	44.800,00	44.800,00	832.065,82	13.918.145,24
2011	398.086,45	44.718,00	186.810,82	629.615,27	0,00	0,00	32.400,00	32.400,00	662.015,27	14.580.160,51
2012	1.296.132,50	44.718,00	323.970,82	1.664.821,32			24.200,00	24.200,00	1.689.021,32	16.269.181,83
Total	13.739.196,29	122.671,83	652.281,51	14.514.149,63	1.614.084,30	1.947,90	139.000,00	1.755.032,20	16.269.181,83	

Annex V. Statement of cash flow

STATEMENT OF CASH FLOW
for the period ending as at 31 December 2012
(in euros)

CASH FLOWS FROM OPERATING ACTIVITIES	2012	2011
Net excess (shortfall) of income over expenditure (reserve funds)	600.488,32	(96.623,49)
(Increase) decrease in debtors - contributions to the General Fund	(118.978,04)	396.651,58
(Increase) decrease in debtors - contributions to the Working Capital Fund	(2.484,30)	0,00
(Increase) decrease in debtors - other contributions	653.189,72	1.222.353,90
(Increase) decrease in other debtors	1.561.506,71	(1.592.449,35)
Increase (decrease) in creditors	(2.047.773,64)	2.071.667,50
Increase (decrease) in provisions for outstanding contributions	(531.727,38)	(1.619.005,48)
Increase (decrease) in other provisions	126.674,90	163.323,38
NET CASH FLOWS FROM OPERATING ACTIVITIES	240.896,29	545.918,04
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
(Increase) decrease in fixed assets	67.006,08	89.711,11
Increase (decrease) in fixed assets Replacement Fund - creditor	(67.006,08)	(89.711,11)
Increase (decrease) in advance contributions	184.710,07	(257.423,51)
Increase (decrease) of income to be distributed in several years	(3.986,80)	1.271,15
NET CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES	180.723,27	(256.152,36)
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	421.619,56	289.765,68
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	14.744.001,72	14.454.236,04
CASH AND TERM DEPOSITS, END OF PERIOD	15.165.621,28	14.744.001,72

Annex VI. Statement of Voluntary contributions received as of 31 December 2012

Project	Donor	Total committed contribution	Income received in 2012	
			in \$	in €
Tourism Development Master Plan for the State of Punjab, India.	Government of the State of Punjab, India	\$1.688.360,00	19.741,00	
Review and Implementation of the New Hotel Classification System	Government of Egypt	\$2.665.036,00	539.765,50	
Implementation of the Tourism Satellite Account (TSA) in Botswana	Government of the Republic for Botswana	\$118.125,00	23.625,00	
Burundi National Strategy of Tourism Sustainable Development	UNDP Burundi	\$367.075,00	17.500,00	
Integrated urban development for the rehabilitation and modernization of Borsec, Baile Herculane and Sulina tourist destinations as support for sustainable tourism activities in Romania	UNDP Romania	\$57.600,00	57.600,00	
Ghana National Tourism Development Planning	UNDP Ghana	\$158.895,00	127.116,00	
National Statistical Capacity Building Programme (NSCBP) - TSA	Regional Tourism Organization of Southern Africa (RETOSA)	\$150.000,00	30.000,00	
Sustainable tourism and local economic development in East-Timor and Mozambique	Government of Macau S.A.R	\$195.675,71	195.675,71	
Implementation of the Tourism Manpower & Training Needs Analysis & Human Resources Development	Government of Oman	\$141.300,00	20.295,00	
Coast-Demonstrating and capturing best practices and technologies for the reduction of land sourced impacts resulting from coastal tourism	UNIDO	\$623.000,00	242.500,00	
ST-EP Projects / MoU SNV - ST-EP Foundation	ST-EP Foundation, Republic of Korea	\$2.604.291,51	163.287,89	
Travel Fund	Republic of Korea	\$58.950,05	12.000,00	
Asia Activity Fund / Promotion in the least developed countries in Asia	Republic of Korea	€383.865,63		67.473,19
Energy Efficiency for Sustainable Tourism in Pangandaran, Indonesia	Government of Germany	€1.217.391,00		421.237,00
Support for Georgia in the field of protected area development	Government of Germany	€489.240,00		80.000,00
Training on Tourism and Biodiversity	Government of Germany	€239.120,00		217.385,00
Development of Sustainable Tourism Along Migratory Bird Flyways	Government of Germany	€230.100,00		91.200,00
Bonn Consulting Unit on Tourism and Bio-Diversity	Government of Germany	€592.786,10		-6.191,90
Vocational Training and SME development for the tourism industry in Maputo, Mozambique	Flemish Government	€110.000,00		75.000,00
Human Resource & SME Development for the Tourism Sector in Inhambane Province, Mozambique	Flemish Government	€38.517,00		-1.483,00
Excellence in Energy Efficiency for the Tourism Industry - Accommodation sector: SME hotels (EETI)	European Commission / Executive Agency for Competitiveness & Innovation (EC / EACI)	€860.911,00		267.407,76
The preparation of a study on the US Outbound Travel Market	European Travel Commission (ETC)	€40.000,00		10.000,00
Handbook on Performance Indicators for NTO Tourism Marketing Evaluation	European Travel Commission (ETC)	€20.000,00		10.000,00
Preparation of a Handbook on E-Marketing for tourism destinations (2012 Edition)	European Travel Commission (ETC)	€21.860,00		21.860,00
Enhancing capacities for Sustainable Tourism for development in developing countries	European Commission / Development and Cooperation - EuropeAid (EC / DEVCO)	€300.000,00		240.000,00
The preparation of a report on "The Impact of visa facilitation on job creation in the tourism sector across the G20 economies"	World Travel and Tourism Council (WTTC)	€15.240,00		15.240,00
Symposium on MICE Tourism	Hangzhou Tourism Commission	€40.000,00		40.000,00
Solidarity and Sustainable Tourism in Africa	Fundación Cultural Banesto	€45.000,00		20.000,00
Consolidación del producto "Misterios del Titikaka" en el Camino Principal Andino Qhapac Ñan	Fundación Europamundo	€38.250,00		38.250,00
Informe sobre accesibilidad en el sector turismo	Fundación ACS	€35.000,00		35.000,00
Manual sobre el turismo accesible para todos y una compilación de buenas acciones	Fundación ONCE	€41.300,00		41.300,00
Traducción de e-toolkit / HES	Diputación de Valladolid	€19.153,50		19.153,50
Osaka Office	Government of Japan	€226.330,00		226.330,00
Universitaet Klagenfurt - Tourism and Peace	Government of Austria	€12.514,00		12.514,00
Technical assistance on re-drafting the new Tourism Law of the Republic of Azerbaijan	Government of Azerbaijan	€18.040,00		18.040,00
Détermination des besoins en formation touristique et hôtelière des États de l'UEMOA	UEMOA	€13.000,00		13.000,00
Total income received in 2012 (by currency)			1.449.106,10	1.972.715,55