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Report of the Secretary-General

Part II: Administrative and statutory matters

(b) Financial situation of the Organization

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I. Financial situation of the Organization

1. The General Assembly at its twentieth session (Victoria Falls, Zambia/Zimbabwe, 2013) approved a budget of EUR13,124,000 for the 2014 financial year [A/RES/619(XX)]. The level of contributions to be received in 2014 from all of the Full, Associate and Affiliate Members was established at EUR12,480,000.

A. Estimated budgetary income and expenditure for 2014

2. Following the recommendation of the twentieth General Assembly (Victoria Falls, Zambia/Zimbabwe, August 2013) that care be taken to ensure that the programme of work and budget is executed according to the income received [A/RES/619(XX)], the Secretary-General, in accordance with Provision 3.04 "Plan of Expenditure" of the Detailed Financial Provisions and with the practice in previous years, has prepared an "estimate of income and expenditure" for the financial year 2014 in the light of the approved appropriations and forecast income, and taking into consideration the experience of previous financial years.



3. The following table establishes a comparison between income and approved appropriations and also provides at 31 March 2014 an estimate of income receivable, and limits expenditure to a level consistent with that amount. In this way, the result for the financial year would be in balance with the overall financial situation.

2014 INCOME AND EXPENDITURE PLAN

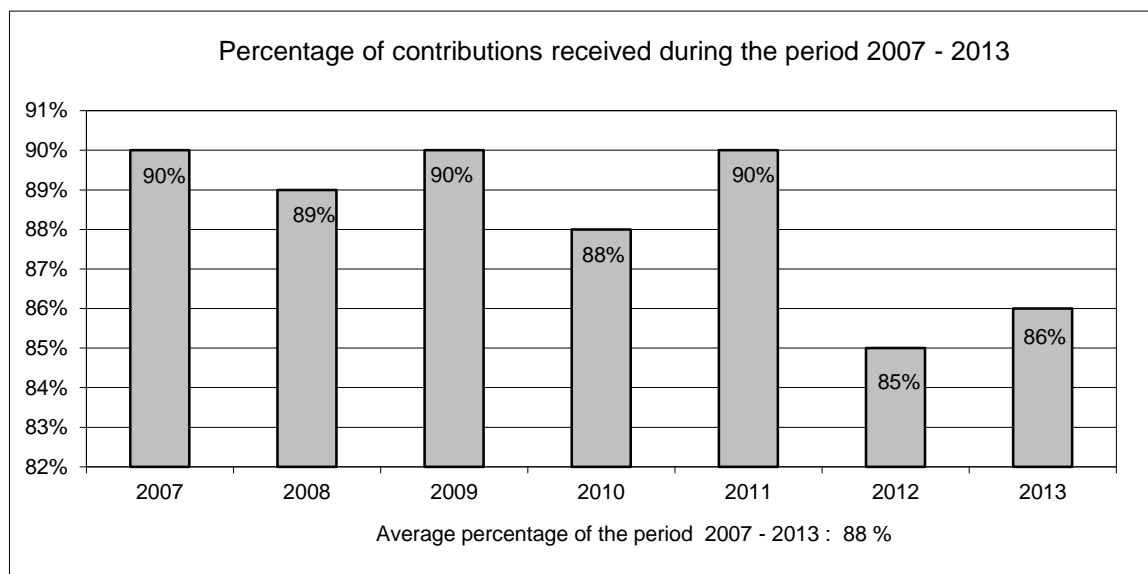
	<u>EUR</u> <u>INCOME AND APPROVED</u> <u>APPROPRIATIONS</u>	<u>EUR</u> <u>ESTIMATED INCOME</u> <u>AND EXPENDITURE PLAN</u>
<u>INCOME</u>	<u>13,124,000.00</u>	<u>12,756,000.00</u>
- Contributions of the Members (Full, Associate and Affiliate)	12,480,000.00	10,612,000.00
- Allocation from sundry income	394,000.00	394,000.00
- Allocation from Publications account	250,000.00	250,000.00
-Arrear contributions	--	1,500,000.00
<u>EXPENDITURE</u>	<u>13,124,000.00</u>	<u>12,756,000.00</u>
<u>RESULTS</u>	0.00	0.00

4. The forecasts of income receivable, the proposed level of expenditure and the result for the financial year are analysed below.

1. Income

5. Income from contributions likely to be received in the current financial year has been prudently estimated at EUR10,612,000, i.e., 85 per cent of total assessed contributions. This estimate is based on the average percentage of contributions received in the past seven years (see graph 1), brought up to date using information on income actually received as of 31 March 2014 and taking particularly into account the lower level of contributions in 2012 (85%) and 2013 (86%).

GRAPH 1

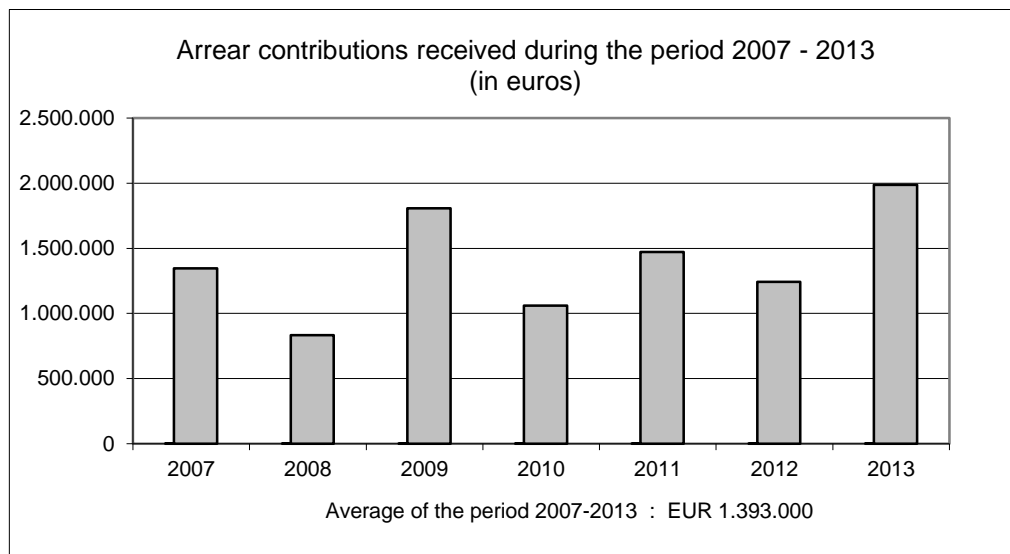


6. Budgetary allocations from the Sundry Income reserve and Publications account have been maintained at the level approved by the General Assembly so the budgetary income estimated for the financial year amounts to EUR12,756,000.

7. Income from contributions, including contribution arrears received, as of the date of this document amounts to 7.2 million euros. This amount is slightly higher than the contribution income received as of the same date in previous years.

8. Concerning income from arrear contributions, it has been estimated that an amount of around EUR1,500,000 could be received during 2014 based on the amount collected to date which is slightly above than the average level of collection of the past 7 years as shown in graph 2. The good performance over the past several years in terms of the prompt and on-time collection of contributions (an average rate of 88% over the period 2007-2013) is that of mechanically reducing – and this is a positive trend – the potential for the collection of arrears. Moreover, it should be kept in mind that those Members with arrears still outstanding are now mainly, though not exclusively, countries that have experienced in the past significant social or economic difficulties, sometimes combined with natural disasters. Therefore, despite the Secretariat's best efforts, and the good intentions of the Members concerned, many are simply not yet in a position to make a firm commitment to repay their contribution arrears or to adopt a suitable payment plan. The Secretariat will persist in its policy of encouraging those Members that are in arrears with their contributions to present proposals for the payment of their arrears at least in instalments.

GRAPH 2



9. Expenses in this financial year have been limited to EUR12,756,000 which corresponds to the estimated income and amounts to 97 per cent of the approved appropriations. Expenses committed to date amount to EUR11,387,000, which represents 89% of the planned expenditure for the current year, with the implementation level of non-staff costs at 65%. These lower percentages of implementation in the first quarter relative to percentages in previous years at the same date (93% and 73% in 2013 and 91% and 73% in 2012) show a lower budgetary pressure in the programmes as a result of the moderate increases in the 2014-2015 budget resources.

10. As for staff costs, the amount paid in the form of salaries during the first three months of the year was EUR2,054,000, spending similar amount for this concept in 2013 as a result of the cost containment policy through maintaining vacant staff posts. It should be noted that at the beginning of the year the Secretary-General decided to adjust the composition of the current budget structure: Current Part A – Regional Programmes has been renamed as Part A – Member Relations and now incorporates the current programmes B04 (Affiliate Members) and B05 (Knowledge Network) from Part B – Operational Programmes under a single heading A06 (Affiliate Members and Knowledge Network). As a result of the previous change, the order of the programmes of Part B has been modified and the name of some programmes has slightly varied: Technical Cooperation and Services is now called only Technical Cooperation; Tourism Trends and Marketing Strategies is renamed as Tourism Market Trends; Ethics and Social Dimension of Tourism is now called Ethics and Social Responsibility; Institutional and Corporate Relations changes to Institutional Relations and Resource Mobilization; and now the Archives activity has been added in Communications and Publications. The breakdown of appropriations for 2014 in accordance with the next structure made by the Secretary-General and the distribution of budgetary allocations by programme and section for 2014 of the established expenditure plan are shown in Annexes II and III.

B. Income and expenditure results at 31 March 2014

(in euros)

	Plan of Income and expenditure	Income and expenditure at 31/03/2014
BUDGETARY INCOME	12,756,000.00	7,854,741.91
Contributions of Members.....	10,612,000.00	6,725,928.93
Other income.....	644,000.00	644,000.00
Arrear contributions	1,500,000.00	484,812.98
EXPENDITURE	(12,756,000.00)	(11,387,421.17)
RESULTS	0.00	(3,532,679.26)

11. In regard to the payment of contributions, paragraph 12 of the Financing Rules attached to the Statutes stipulates the following:

"12. The Members of the Organization shall pay their contribution in the first month of the financial year for which it is due."

In compliance with the above rule, at 31 January 2014 contributions received from Members totalled EUR3,042,826.71, representing 24 per cent of the amount receivable from them (i.e., EUR12,480,000.00), compared with 26 per cent in 2013, and 23 per cent of the budget approved for 2014 (EUR13,124,000).

12. Income receipts at 31 March 2014 amount to EUR7,854,741.91 and represent 62% of the income estimates (EUR12,756,000) as shown in the plan of income and expenditure. The level of contribution receipts for the current year amounts to EUR6,725,928.93 representing 63% of the estimated contributions and is similar to the previous year for the same period. However, arrear contributions received to date (EUR484,812.98) are higher than the average of the last two years. The following is a list of the Members that have paid arrears:

<u>FULL MEMBERS</u>	<u>Arrear contributions received</u>
Australia	133,622.00
Benin	25,340.00
Cameroon	24,630.38
Cape Verde	56,281.85
Ecuador	988.25
El Salvador	7,827.59
Lao People's Democratic Republic	11,589.47
Nicaragua	17,103.00
Pakistan	27,321.00
Peru	4,479.00
Sierra Leone	9,304.27

The Former Yugoslav Rep. of Macedonia	29,811.00	348,297.81
<u>ASSOCIATE MEMBERS</u>		
Puerto Rico		89,883.00
<u>AFFILIATE MEMBERS</u>		<u>46,632.17</u>
Total arrears received		<u>EUR484,812.98</u>

13. The implemented expenditure as of 31 March 2014 amounts to EUR11,387,421.17 out of which EUR2,436,601.41 have already been disbursed, furthermore EUR8,951,019.76 are already committed until year end, staff costs included.

14. Taking into account the expenditure implemented, the balance between income and expenditure shows a deficit of EUR3,532,679.26, even though current balance at treasury amounts to EUR5,418,140.50 if we only consider disbursements already carried out.

C. Voluntary contributions

15. As of the date of this document, the following euro-denominated voluntary contributions amounting to EUR77,456.37 have been received, as well as USD-denominated voluntary contributions amounting to USD52,500.00 (equivalent to EUR38,377.50). The total voluntary contributions received amounted to EUR115,833.87 A statement of voluntary contributions received in 2014 is shown in Annex IV.

D. Salary scales for staff in the Professional and higher categories

16. The Council is informed that the United Nations General Assembly, on 27 December 2013 approved for implementation, effective 1 January 2014, a new salary scale for staff in the Professional and higher categories. This was notified to UNWTO by the International Civil Service Commission (ICSC).

17. The United Nations has decided to revise upwards by 0.19 per cent the base salary of officials in these categories on a "no-loss, no-gain" basis.

18. Simultaneously with the introduction of the revised base salary scale on 1 January 2014, post adjustment multipliers applicable at all duty stations were reduced by the same percentage so that the overall amount of remuneration (base salary plus post adjustment) remains unchanged, except minor adjustments due to rounding off.

19. The purpose of this measure is to limit variations in the multiplier which is established for each country depending on the cost of living and the value of the dollar against the local currency and which determines the amount of post adjustment payable and, in so doing, to prevent a surge in expenditure resulting from a possible decline in the value of the dollar against the local currency.

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

II. IPSAS progress report

21. The progress made on the IPSAS project, is included as Addendum 1 to this document.

III. Actions to be taken by the Executive Council

22. The Executive Council is requested:

- (a) To take note of the level of collection of contributions from Members for the financial year 2014 as of 31 March 2014 amounting to EUR6,725,928.93, and also of the collection of contributions in arrears, amounting to EUR484,812.98;
- (b) To take note of the adjustments made by the SG on the structure of programmes for 2014;
- (c) To urge Members that have not yet complied with their financial obligations to take the necessary steps to pay their contributions for 2014 thereby averting delays that could hamper programme execution; and
- (d) To take note of the new salary scale approved by the United Nations and applied by the Secretary-General with effect from 1 January 2014 in accordance with Staff Rule 33(1).

Annex I. Statement of contributions due from Full and Associate Members at 31 March 2014

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	2014	EUR
	AÑOS	EUR	EUR	EUR
AFGHANISTAN-AFGANISTAN	81-87,89-08,10,12	677.938,77	26.050,00	703.988,77
ALBANIA-ALBANIE	-	671,55	48.162,00	48.833,55
ALGERIA-ALGÉRIE-ARGELIA	-	0,00	0,00	0,00
ANDORRA - ANDORRE	-	0,00	46.888,00	46.888,00
ANGOLA	-	0,00	0,00	0,00
ARGENTINA-ARGENTINE	-	0,00	0,00	0,00
ARMENIA-ARMÉNIE	-	0,00	31.258,00	31.258,00
AUSTRALIA - AUSTRALIE	-	0,00	143.643,50	143.643,50
AUSTRIA-AUTRICHE	-	0,00	0,00	0,00
AZERBAIJAN-AZERBAÏYÁN-AZERBAÏDJAN	-	0,00	0,00	0,00
BAHAMAS	-	0,00	0,00	0,00
BANGLADESH (5)	-	0,00	27.241,00	27.241,00
BAHRAIN-BAHREIN-BAHREÏN	78-84,02,10	331.688,95	0,00	331.688,95
BELARUS-BÉLARUS-BELARÚS	-	0,00	0,00	0,00
BENIN - BÉNIN	12	24.843,00	26.050,00	50.893,00
BHUTAN-BHOUTAN-BHUTÁN	13	4.107,05	0,00	4.107,05
BOLIVIA-BOLIVIE	81-87, 89-98	428.180,57	27.241,00	455.421,57
BOSNIA AND HERZEGOVINA BOSNIE-HERZÉGOVINE BOSNIA Y HERZEGOVINA	-	0,00	0,00	0,00
BOTSWANA (2)	-	0,00	52.099,00	52.099,00
BRAZIL-BRÉSIL-BRASIL	13	3.575,58	207.026,00	210.601,58
BRUNEI DARUSSALAM / BRUNÉI DARUSSALAM	-	0,00	0,00	0,00
BULGARIA-BULGARIE	-	0,00	0,00	0,00
BURKINA FASO	02-04,11-13	102.615,27	26.050,00	128.665,27
BURUNDI	77-07,11-13	715.252,80	26.050,00	741.302,80
CAMBODIA-CAMBODGE- CAMBOYA	80-92	330.275,67	31.258,00	361.533,67
CAMEROON CAMEROUN CAMERUN	09-10, 13	25.916,88	27.241,00	53.157,88
CAPE VERDE - CAP-VERT - CABO VERDE	11-13	56.279,85	20.839,00	77.118,85
CENTRAL AFRICAN REPUBLIC RÉPUBLIQUE CENTRAFRICAINE REPUBLICA CENTROAFRICANA	06-13	177.788,00	26.050,00	203.838,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2014 EUR	EUR
CHAD-TCHAD	12.13	50.176,56	26.050,00	76.226,56
CHILE-CHILI	-	0,00	104.106,00	104.106,00
CHINA-CHINE	-	0,00	0,00	0,00
COLOMBIA-COLOMBIE (3)	-	0,00	13.402,15	13.402,15
CONGO	-	0,00	0,00	0,00
COSTA RICA	-	0,00	0,00	0,00
CÔTE D'IVOIRE	05-07,11,12	105.854,00	26.050,00	131.904,00
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	13	9.667,86	26.050,00	35.717,86
DEM. REPUBLIC OF THE CONGO RÉPUBLIQUE DÉM. DU CONGO REPUBLICA DEM. DEL CONGO	95-96,98-00,02-06 08-12	288.218,26	26.050,00	314.268,26
DJIBOUTI	03-13	235.306,00	23.445,00	258.751,00
DOMINICAN REP.-RÉP. DOMINICAINE REPUBLICA DOMINICANA	-	0,00	0,00	0,00
ECUADOR-ÉQUATEUR	-	0,00	831,09	831,09
EGYPT-ÉGYPTE-EGIPTO (5)	-	0,00	0,00	0,00
EL SALVADOR	96	31.865,17	46.888,00	78.753,17
ERITREA, ÉRYTHRÉE	-	0,00	26.050,00	26.050,00
ETHIOPIA-ÉTHIOPIE-ETIOPIA	-	0,00	26.050,00	26.050,00
FUJI-FIDJI	-	0,00	0,00	0,00
FRANCE-FRANCIA	-	0,00	333.430,00	333.430,00
GABON (4)	-	0,00	52.099,00	52.099,00
GAMBIA-GAMBIE (5)	93-05,08-10,13	337.031,15	26.050,00	363.081,15
GEORGIA-GÉORGIE	-	0,00	0,00	0,00
GERMANY-ALLEMAGNE-ALEMANIA	-	0,00	0,00	0,00
GHANA	13	30.407,00	31.258,00	61.665,00
GREECE-GRÈCE-GRECIA	-	0,00	197.974,00	197.974,00
GUATEMALA	-	0,00	0,00	0,00
GUINEA-GUINÉE	96,98-00,07	153.171,75	26.050,00	179.221,75
GUINEA-BISSAU-GUINÉE-BISSAU	92-96,99-13	423.976,55	26.050,00	450.026,55
EQUATORIAL GUINEA GUINÉE ÉQUATORIALE GUINEA ECUATORIAL	13	25.002,00	27.092,00	52.094,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES		2014	
	AÑOS	EUR	EUR	EUR
HAITI - HAÏTI	-	0,00	0,00	0,00
HONDURAS	-	0,00	29.632,75	29.632,75
HUNGARY-HONGRIE-HUNGRÍA	-	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	12-13	120.438,00	65.376,00	185.814,00
IRAQ	85-87, 91-06, 12	1.886.609,34	32.688,00	1.919.297,34
ISRAEL-ISRAËL	-	0,00	0,00	0,00
ITALY-ITALIE-ITALIA	-	0,00	333.430,00	333.430,00
JAMAICA-JAMAÏQUE	-	0,00	56.254,00	56.254,00
JAPAN-JAPON (2)	-	0,00	333.430,00	333.430,00
JORDAN-JORDANIE-JORDANIA	-	0,00	0,00	0,00
KAZAKHSTAN-KAZAJSTÁN	-	0,00	60.480,00	60.480,00
KENYA	-	0,00	1.534,09	1.534,09
KYRGYZSTAN-KIRGHIZISTAN KIRGUISTAN	95-10, 12-13	419.802,89	26.050,00	445.852,89
KUWAIT-KOUEÏT	-	0,00	156.295,00	156.295,00
LAO PEOPLE'S DEM. REP. RÉPUBLIQUE POP. DÉM. LAO REP. DEM. POP. LAO	89-95, 04	175.020,94	0,00	175.020,94
LEBANON-LIBAN-LIBANO	-	0,00	90.722,00	90.722,00
LESOTHO (2)	-	0,00	26.050,00	26.050,00
LIBERIA-LIBÉRIA	-	0,00	26.050,00	26.050,00
LIBYA - LIBYE - LIBIA	-	0,00	34.518,00	34.518,00
LITHUANIA-LITUANIE-LITUANIA	-	0,00	0,00	0,00
MACEDONIA, FORMER YUGOSLAVE REP. MACÉDOINE, EX-RÉP. YUGOSLAVE DE MACEDONIA, EX REP. YUGOSLAVA DE	12-13	60.218,00	32.688,00	92.906,00
MADAGASCAR	10, 12-13	51.826,25	26.050,00	77.876,25
MALAYSIA-MALAISIE-MALASIA	-	0,00	0,00	0,00
MALAWI (4)	11-13	72.957,99	26.050,00	99.007,99
MALDIVES-MALDIVAS	-	0,00	0,00	0,00
MALI	13	25.340,00	26.050,00	51.390,00
MALTA-MALTE	-	0,00	0,00	0,00
MAURITANIA-MAURITANIE	77-05, 13	659.263,10	26.050,00	685.313,10
MAURITIUS-MAURICE-MAURICIO(5)	-	0,00	0,00	0,00
MEXICO-MEXIQUE	-	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		2014	
	AÑOS	EUR	EUR	EUR
MONACO-MÓNACO	-	0,00	0,00	0,00
MONGOLIA-MONGOLIE	13	25.340,00	27.241,00	52.581,00
MONTENEGRO / MONTÉNÉGRO	-	0,00	31.258,00	31.258,00
MOROCCO-MAROC-MARRUECOS	13	90.729,21	90.612,00	181.341,21
MOZAMBIQUE	-	0,00	0,00	0,00
MYANMAR	-	0,00	26.050,00	26.050,00
NAMIBIA-NAMIBIE	08	44.358,00	0,00	44.358,00
NEPAL - NÉPAL	13	25.340,00	172,01	25.512,01
NETHERLANDS - PAYS-BAS - PAISES BAJOS	-	0,00	0,00	0,00
NICARAGUA	98-02.08	136.824,04	26.050,00	162.874,04
NIGER	83-87, 90-07,10-11	573.745,81	26.050,00	599.795,81
NIGERIA - NIGÉRIA	13	1.581,88	32.688,00	34.269,88
NORWAY - NORVÈGE - NORUEGA	-	0,00	0,00	0,00
OMAN - OMÁN	-	0,00	0,00	0,00
PAKISTAN (5)	10,12-13	37.135,75	32.688,00	69.823,75
PANAMA	-	0,00	56.254,00	56.254,00
PAPUA NEW GUINEA PAPOUASIE-NOUVELLE-GUINÉE PAPUA NUEVA GUINEA	08-13	143.788,00	26.050,00	169.838,00
PARAGUAY	-	0,00	13.741,00	13.741,00
PÉRU-PEROU	-	0,00	62.518,00	62.518,00
PHILIPPINES-FILIPINAS	-	0,00	2.550,10	2.550,10
POLAND-POLOGNE-POLONIA	-	0,00	98.987,00	98.987,00
PORTUGAL	-	0,00	197.974,00	197.974,00
QUATAR - QATAR	-	0,00	0,00	0,00
REPUBLIC OF KOREA RÉPUBLIQUE DE CORÉE REPUBLICA DE COREA	-	0,00	14.227,63	14.227,63
REPUBLIC OF MOLDOVA RÉPUBLIQUE DE MOLDOVA REPUBLICA DE MOLDOVA	-	0,00	26.050,00	26.050,00
ROMANIA-ROUMANIE-RUMANIA	-	0,00	0,00	0,00
RUSSIAN FEDERATION FÉDÉRATION DE RUSSIE FEDERACION DE RUSIA	-	0,00	13.000,00	13.000,00
RWANDA	12	2.523,04	26.050,00	28.573,04
SAN MARINO - SAINT-MARIN	-	0,00	0,00	0,00
SÃO TOME-AND-PRINCIPE SAO TOMÉ-ET-PRINCIPE SANTO TOME Y PRINCIPE	86-13	580.562,65	18.751,00	599.313,65
SAUDI ARABIA-ARABIE SAOUDITE ARABIA SAUDITA	-	0,00	0,00	0,00
SÉNÉGAL-SENEGAL	12-13	50.183,00	27.241,00	77.424,00

FULL MEMBERS MEMBRES EFFECTIFS MIEMBROS EFECTIVOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS/ANNÉES AÑOS	EUR	2014 EUR	EUR
	SERBIA / SERBIE	-	0,00	0,00
SEYCHELLES	-	0,00	0,00	0,00
SIERRA LEONE - SIERRA LEONA	80-00,03-13	718.540,12	26.050,00	744.590,12
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	156.295,00	156.295,00
SPAIN-ESPAGNE-ESPAÑA	-	0,00	333.430,00	333.430,00
SRI LANKA	-	0,00	0,00	0,00
SUDAN-SOUDAN	84-86,89-03,06-08,13	470.846,92	27.241,00	498.087,92
SWAZILAND - SWAZILANDIA	-	0,00	1.901,00	1.901,00
SWITZERLAND-SUISSE-SUIZA	-	0,00	0,00	0,00
SYRIAN ARAB REPUBLIC RÉPUBLIQUE ARABE SYRIENNE REPUBLICA ARABE SIRIA	12-13	120.438,00	60.518,00	180.956,00
TAJIKISTAN / TAYIKISTÂN /TADJIKISTAN	13	450,00	0,00	450,00
THAILAND-THAÏLANDE-TAILANDIA	-	0,00	0,00	0,00
TIMOR-LESTE	11-13	1.612,14	24.516,00	26.128,14
TOGO	03-06	72.289,23	26.050,00	98.339,23
TUNISIA-TUNISIE-TUNEZ	13	327,00	62.518,00	62.845,00
TURKEY-TURQUIE-TURQUIA (1)	-	0,00	0,00	0,00
TURKMENISTAN - TURKMÉNISTAN	95-98,00-12	504.066,40	32.688,00	536.754,40
UCRANIA - UKRAINE	-	0,00	70.854,00	70.854,00
UGANDA-OUGANDA (5)	95-00,02-04,10-12	232.971,44	27.241,00	260.212,44
UNITED ARAB EMIRATES ÉMIRATS ARABES UNIS EMIRATOS ARABES UNIDOS	1981-1987	518.247,76	197.974,00	716.221,76
UNITED REP. OF TANZANIA (5) RÉPUBLIQUE-UNIE DE TANZANIE REPUBLICA UNIDA DE TANZANIA	13	27.278,31	31.258,00	58.536,31
URUGUAY	02-03,11	135.577,22	54.481,00	190.058,22
UZBEKISTAN-OUZBÉKISTAN	-	0,00	0,00	0,00
VANUATU	12-13	40.145,00	20.839,00	60.984,00
VENEZUELA	13	28.058,84	74.093,00	102.151,84
VIET NAM	-	0,00	0,00	0,00
YEMEN - YÉMEN	79-89,95	233.603,44	27.241,00	260.844,44
ZAMBIA-ZAMBIE	13	402,11	26.050,00	26.452,11
ZIMBABWE	0	0,00	26.050,00	26.050,00
Total Full Members Total Membres effectifs Total Miembros Efectivos		12.858.252,06	5.451.010,32	18.309.262,38

ASSOCIATE MEMBERS MEMBRES ASSOCIÉS MIEMBROS ASOCIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2014 EUR	EUR
	ARUBA	11-13	67.524,00	23.445,00
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	-	0,00	23.445,00	23.445,00
Total Associate Members Total Membres associés Total Miembros Asociados		67.524,00	46.890,00	114.414,00

AFFILIATE MEMBERS MEMBRES AFFILIÉS MIEMBROS AFILIADOS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	Total Affiliate Members Total Membres affiliés Total Miembros Afiliados	01-12	293.035,20	254.658,91

FORMER MEMBERS ANCIENS MEMBRES EX-MIEMBROS	ARREAR CONTRIBUTIONS ARRIÉRÉS DE CONTRIBUTIONS CONTRIBUCIONES ATRASADAS		CONTRIBUTIONS DUE CONTRIBUTIONS DUES CONTRIBUCIONES ADEUDADAS	TOTAL
	YEARS / ANNÉES AÑOS	EUR	2013 EUR	EUR
	Total Former Full Members Total Anciens Membres effectifs Total Ex-Miembros Efectivos	79-99	1.094.447,39	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	09-12	82.665,40	0,00	82.665,40

BUDGETARY CONTRIBUTIONS DUE CONTRIBUTIONS BUDGETAIRES DUES CONTRIBUCIONES PRESUP. ADEUDADAS		14.397.871,95	5.752.559,23	20.150.431,18
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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	2013 EUR	EUR
	Total Full Members Total Membres effectifs Total Miembros Efectivos	98,02-04	200.554,31	199.677,83
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	286.090,99	190.698,83	476.789,82
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	66.534,60	0,00	66.534,60
EXTRA-BUDGETARY CONTRIBUTIONS DUE CONTRIB.EXTRA-BUDGÉTAIRES DUES CONTRIB.EXTRA-PRESUP.ADEUDADAS		565.445,88	390.376,66	955.822,54
TOTAL CONTRIBUTIONS DUE TOTAL CONTRIBUTIONS DUES TOTAL CONTRIBUCIONES ADEUDADAS		14.963.317,83	6.142.935,89	21.106.253,72

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. Appropriations authorized for 2014 by main programmes and sections

BUDGET 2014 APPROVED BY THE 20TH GENERAL ASSEMBLY (in euros)						REVISED APPROPRIATIONS 2014 IN ACCORDANCE TO THE NEW STRUCTURE MADE BY THE SECRETARY - GENERAL (in euros)					
MAJOR PARTS AND PROGRAMMES APPROPRIATION LINES	POSTS		2014			MAJOR PARTS AND PROGRAMMES APPROPRIATION LINES	POSTS		2014		
	P	G	STAFF	NON STAFF	TOTAL		P	G	STAFF	NON STAFF	TOTAL
A REGIONAL						A MEMBER RELATIONS					
A01 Regional Programme, Africa	2	2	333.000	150.000	483.000	A01 Regional Programme, Africa	2	2	333.000	150.000	483.000
A02 Regional Programme, Americas	2	2	333.000	150.000	483.000	A02 Regional Programme, Americas	2	2	333.000	150.000	483.000
A03 Regional Programme, Asia and the Pacific	2	2	333.000	150.000	483.000	A03 Regional Programme, Asia and the Pacific	2	2	333.000	150.000	483.000
A04 Regional Programme, Europe	2	2	333.000	83.000	416.000	A04 Regional Programme, Europe	2	2	333.000	83.000	416.000
A05 Regional Programme, Middle East	1	2	219.000	83.000	302.000	A05 Regional Programme, Middle East	1	2	219.000	83.000	302.000
TOTAL REGIONAL PROGRAMMES	9	10	1.551.000	616.000	2.167.000	TOTAL MEMBER RELATIONS PROGRAMMES	9	13	1.709.000	676.000	2.385.000
B OPERATIONAL						B OPERATIONAL					
B01 Sustainable Development of Tourism	3	2	447.000	130.000	577.000	B01 Sustainable Development of Tourism	3	2	447.000	130.000	577.000
B02 Technical Cooperation and Services	3	3	499.000	100.000	599.000	B02 Technical Cooperation	3	3	499.000	100.000	599.000
B03 Statistics and Tourism Satellite Account	2	3	386.000	160.000	546.000	B03 Statistics and Tourism Satellite Account	2	3	386.000	160.000	546.000
B04 Affiliate Members	0	2	105.000	20.000	125.000	B04 Tourism Market Trends	3	2	447.000	160.000	607.000
B05 Knowledge Network	0	1	53.000	40.000	93.000	B05 Destination Management and Quality	1	1	166.000	50.000	216.000
B06 Tourism Trends and Marketing Strategies	3	2	447.000	160.000	607.000	B06 Ethics and Social Responsibility	1	1	166.000	50.000	216.000
B07 Institutional and Corporate Relations	2	1	280.000	271.000	551.000	B07 Themis	0	0	0	150.000	150.000
B08 Destination Management and Quality	1	1	166.000	50.000	216.000	B08 Institutional Relations and Resource Mobilization	2	1	280.000	271.000	551.000
B09 Ethics and Social Dimension of Tourism	1	1	166.000	50.000	216.000	B09 Fairs and Special Field Projects	1	2	219.000	140.000	359.000
B10 Fairs and Special Field Projects	1	2	219.000	140.000	359.000						
B11 Themis	0	0	0	150.000	150.000						
TOTAL OPERATIONAL PROGRAMME	16	18	2.768.000	1.271.000	4.039.000	TOTAL OPERATIONAL PROGRAMME	16	15	2.610.000	1.211.000	3.821.000
C SUPPORT - DIRECT TO MEMBERS						C SUPPORT - DIRECT TO MEMBERS					
C01 Communications and Publications	2	4	438.000	120.000	558.000	C01 Conference Services	5	2	675.000	120.000	795.000
C02 Conferences	5	2	675.000	120.000	795.000	C02 Management	9	8	1.953.000	316.000	2.269.000
C03 Management	9	8	1.953.000	316.000	2.269.000	C03 Communications, Publications and Archives	2	4	438.000	120.000	558.000
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	16	14	3.066.000	556.000	3.622.000	TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	16	14	3.066.000	556.000	3.622.000
D SUPPORT - INDIRECT TO MEMBERS						D SUPPORT - INDIRECT TO MEMBERS					
D01 Budget and Finance	3	3	499.000	133.000	632.000	D01 Budget and Finance	3	3	499.000	133.000	632.000
D02 Human Resources	3	2	447.000	135.000	582.000	D02 Human Resources	3	2	447.000	135.000	582.000
D03 Information and Communication Technology	2	3	385.000	418.000	803.000	D03 Information and Communication Technology	2	3	385.000	418.000	803.000
D04 General Services	0	7	369.000	610.000	979.000	D04 General Services	0	7	369.000	610.000	979.000
D05 Provisions	0	0	0	300.000	300.000	D05 Provisions	0	0	0	300.000	300.000
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	8	15	1.700.000	1.596.000	3.296.000	TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	8	15	1.700.000	1.596.000	3.296.000
TOTAL	49	57	9.085.000	4.039.000	13.124.000	TOTAL	49	57	9.085.000	4.039.000	13.124.000
	106						106				

Annex III. Plan of expenditure 2014

(in euros)

MAJOR PROGRAMMES AND SECTIONS APPROPRIATION LINES	2014	
	APPROPRIATIONS	ALLOTMENTS
<u>TOTAL STAFF COSTS</u>	9.085.000	8.859.800
<u>NON-STAFF COSTS</u>		
A MEMBER RELATIONS		
A01 Regional Programme, Africa	150.000	125.000
A02 Regional Programme, Americas	150.000	135.000
A03 Regional Programme, Asia and the Pacific	150.000	125.000
A04 Regional Programme, Europe	83.000	170.000
A05 Regional Programme, Middle East	83.000	75.000
A06 Affiliate Members (Knowledge Network)	60.000	50.000
TOTAL MEMBER RELATIONS PROGRAMMES	676.000	680.000
B OPERATIONAL		
B01 Sustainable Development of Tourism	130.000	135.000
B02 Technical Cooperation	100.000	80.000
B03 Statistics and Tourism Satellite Account	160.000	120.000
B04 Tourism Market Trends	160.000	120.000
B05 Destination Management and Quality	50.000	50.000
B06 Ethics and Social Responsibility	50.000	90.000
B07 Themis	150.000	140.000
B08 Institutional Relations and Resource Mobilization	271.000	235.000
B09 Fairs and Special Field Projects	140.000	120.000
TOTAL OPERATIONAL PROGRAMME	1.211.000	1.090.000
C SUPPORT - DIRECT TO MEMBERS		
C01 Conference Services	120.000	120.000
C02 Management	316.000	370.000
C03 Communications, Publications and Archives	120.000	120.000
TOTAL SUPPORT-DIRECT TO MEMBERS PROGRAMME	556.000	610.000
D SUPPORT - INDIRECT TO MEMBERS		
D01 Budget and Finance	133.000	103.400
D02 Human Resources	135.000	132.200
D03 Information and Communication Technology	418.000	415.200
D04 General Services	610.000	580.400
D05 Provisions	300.000	285.000
TOTAL SUPPORT-INDIRECT TO MEMBERS PROGRAMME	1.596.000	1.516.200
<u>TOTAL NON-STAFF COSTS (A + B + C + D)</u>	4.039.000	3.896.200
TOTAL	13.124.000	12.756.000

Annex IV. Statement of voluntary contributions received in 2014 as of 31 March

<u>Project</u>	<u>Donor</u>	<u>Total committed contribution</u>	<u>Income received in 2014</u>		<u>Amount equivalent</u>	<u>Project number</u>
			<u>in \$</u>	<u>in €</u>	<u>in €</u>	
Coast-Demonstrating and capturing best practices and technologies for the reduction of land sourced impacts resulting from coastal tourism	UNIDO	\$623.000,00	37.500,00		27.412,50	02-027
Asia Activity Fund / Promotion in the least developed countries in Asia	Republic of Korea	€520.024,72		66.956,37		02-044
ST-EP Projects / MoU SNV - ST-EP Foundation	ST-EP Foundation, Republic of Korea	\$2.604.291,51	15.000,00		10.965,00	02-215
Fundacion Europamundo / Implemmentacion del proyecto "Kartong Ecotourism Project" en Gambia	Fundacion Europamundo	€21.000,00		10.500,00		02-223
Total income received in 2014 (by currency)			52.500,00	77.456,37	38.377,50	
				A	B	
			Total equiv. in EUR (A+B)		115.833,87	